

**AGREEMENT BETWEEN
THE KINGDOM OF THAILAND AND JAPAN
FOR AN ECONOMIC PARTNERSHIP**

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Preamble

The Kingdom of Thailand and Japan (hereinafter referred to in this Agreement as “the Parties”),

Conscious of their warm relations and strong economic and political ties, including shared perceptions on various issues, that have developed through many years of fruitful and mutually beneficial cooperation;

Recognising that the economic partnership of the Parties would create larger and new markets, and would improve their economic efficiency and consumer welfare, enhancing the attractiveness and vibrancy of their markets, and expanding trade and investment not only between them but also in the region;

Bearing in mind their rights and obligations under other international agreements to which they are parties, in particular those of the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, 15 April 1994;

Recalling Article XXIV of the General Agreement on Tariffs and Trade 1994 and Article V of the General Agreement on Trade in Services, respectively in Annex 1A and Annex 1B to the above-mentioned Agreement;

Desirous to jointly develop and strengthen cooperation with nations in Southeast Asia for prosperity and well-being of the people thereof;

Recognising the need to develop and enhance cooperation between people and business communities of the Parties for mutual benefits;

Bearing in mind each Party’s specific needs and differences in the level of development as well as the common goal of early achievement of progressively higher levels of liberalisation;

Bearing in mind the Framework for Comprehensive Economic Partnership between Japan and the Association of Southeast Asian Nations, signed in Bali, Indonesia on 8 October 2003;

Convinced that stronger economic linkages between the Parties would provide greater opportunities, larger economies of scale and a more predictable environment for economic activities not only for Japanese and Thai businesses but also for other businesses in Asia; and

Determined to create a legal framework for an economic partnership between the Parties;

HAVE AGREED as follows:

Chapter 1 General Provisions

Article 1 Objectives

The objectives of this Agreement are to:

- (a) liberalise and facilitate trade in goods and services between the Parties;
- (b) realise and promote paperless trading between the Parties;
- (c) facilitate the mutual recognition of the results of conformity assessment procedures for products or processes;
- (d) encourage and promote investment and ensure protection for investments and investment activities in the Parties;
- (e) facilitate the movement of natural persons;
- (f) ensure and enhance adequate, effective and non-discriminatory protection of intellectual property to promote trade and investment between the Parties;
- (g) enhance cooperation for mutual benefit of the Parties in the field of government procurement;
- (h) promote fair and free competition by proscribing anti-competitive activities and cooperate in the field thereof;
- (i) establish a framework for further bilateral cooperation; and
- (j) promote transparency in the implementation of laws and regulations respecting matters covered by this Agreement.

Article 2 General Definitions

For the purposes of this Agreement, unless otherwise specified:

- (a) the term “GATS” means the General Agreement on Trade in Services in Annex 1B to the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, 15 April 1994, as may be amended;
- (b) the term “GATT 1994” means the General Agreement on Tariffs and Trade 1994 in Annex 1A to the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, 15 April 1994, as may be amended and references to articles in GATT 1994 include the interpretative notes;
- (c) the term “Harmonized System (HS)” means the Harmonized Commodity Description and Coding System set out in the Annex to the International Convention on the Harmonized Commodity Description and Coding System, as may be amended, and

adopted and implemented by the Parties in their respective domestic laws; and

- (d) the term “WTO Agreement” means the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, 15 April 1994, as may be amended.

Article 3 Transparency

1. Each Party shall promptly publish, or otherwise make publicly available, its laws, regulations, administrative procedures and administrative rulings and judicial decisions of general application as well as, to the extent possible, international agreements to which the Party is a party, which affect the implementation and operation of this Agreement.
2. Each Party shall make publicly available the names and addresses of competent authorities responsible for laws, regulations, administrative procedures and administrative rulings, referred to in paragraph 1 above.
3. Each Party shall, upon request by the other Party, promptly respond to specific questions from, and provide information to, the other Party with respect to matters referred to in paragraph 1 above.
4. When introducing or changing its laws, regulations or administrative procedures that significantly affect the implementation and operation of this Agreement, each Party shall endeavour to provide, to the extent practicable and except in emergency situations, a reasonable interval between the time when such laws, regulations or administrative procedures are published or made publicly available and the time when they enter into force.

Article 4 Public Comment Procedures

The Government of each Party shall, in accordance with the laws and regulations of the Party, endeavour to provide, except in cases of emergency or of insignificant nature, a reasonable opportunity for comments by the public before the adoption, amendment or repeal of regulations of general application that affect any matter covered by this Agreement.

Article 5 Administrative Proceedings

Where the competent authorities of a Party adopt measures which pertain to or affect the implementation and operation of this Agreement and which impose obligations on or restrict rights of a person, such competent authorities shall, prior to any final decision, when time, the nature of the measures and public interest permit and in accordance with the laws and regulations of the Party, provide that person with:

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

- (b) a reasonable opportunity to present facts and arguments in support of the position of such person.

Article 6 Review and Appeal

1. Each Party shall maintain judicial or administrative tribunals or procedures for the purpose of prompt review and, where warranted, correction of administrative actions regarding matters covered by this Agreement. Such tribunals or procedures shall be impartial and independent of the authorities entrusted with the administrative enforcement.
2. Each Party shall ensure that, in any such tribunals or procedures, the parties to the proceeding are provided with the right to:
 - (a) a reasonable opportunity to support or defend their respective positions; and
 - (b) a decision based on the evidence and submissions of record.
3. Each Party shall ensure, subject to appeal or further review as provided in its laws and regulations, that the decisions referred to in subparagraph 2(b) above are implemented by the competent authorities of the Party with respect to the administrative action at issue.

Article 7 Measures against Corruption

Each Party shall ensure that measures and efforts are undertaken to prevent and combat corruption of its public officials regarding matters covered by this Agreement in accordance with its laws and regulations.

Article 8 Confidential Information

1. Unless otherwise provided for in this Agreement, nothing in this Agreement shall be construed to require a Party to provide confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private.
2. Each Party shall, in accordance with its laws and regulations, maintain the confidentiality of information provided in confidence by the other Party pursuant to this Agreement.

Article 9 Taxation

1. Unless otherwise provided for in this Agreement, the provisions of this Agreement shall not apply to any taxation measures.
2. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such

convention, that convention shall prevail to the extent of the inconsistency.

3. Articles 3 and 8 shall apply to taxation measures, to the extent that the provisions of this Agreement are applicable to such taxation measures.

Article 10 **General and Security Exceptions**

1. For the purposes of Chapters 2, 3, 4 and 8 other than Article 103, Articles XX and XXI of the GATT 1994 shall apply *mutatis mutandis*.

2. For the purposes of Chapters 7, 8 other than Article 103 and 9, Articles XIV and XIV *bis* of the GATS shall apply *mutatis mutandis*.

Article 11 **Relation to Other Agreements**

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

2. In the event of any inconsistency between this Agreement and the WTO Agreement, the WTO Agreement shall prevail to the extent of the inconsistency.

Article 12 **Implementing Agreement**

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

Article 13 **Joint Committee**

1. A Joint Committee composed of representatives of the Governments of the Parties shall be established under this Agreement.

2. The functions of the Joint Committee shall be:

- (a) reviewing the implementation and operation of this Agreement and, when necessary, making appropriate recommendations to the Parties;
- (b) considering and recommending to the Parties any amendments to this Agreement;
- (c) supervising and coordinating the work of all Sub-Committees established under this Agreement;
- (d) adopting;
 - (i) the Operational Procedures referred to in Article 24; and

- (ii) any necessary decisions; and
 - (e) carrying out other functions as may be agreed upon.
3. The Joint Committee:
- (a) shall be co-chaired by an official of the Government of Japan, at the level of deputy minister or higher, and an official of the Government of the Kingdom of Thailand, at the level of deputy permanent secretary or higher, unless the Parties agree that the Joint Committee convene at ministerial level.
 - (b) may establish Sub-Committees and delegate its responsibilities thereto; and
 - (c) may take such other action in the exercise of its functions as the Parties may agree.
4. The Joint Committee shall convene alternately in Japan and the Kingdom of Thailand (hereinafter referred to in this Agreement as “Thailand”), unless the Parties agree otherwise.

Article 14 Communications

Communications between the Parties on any matter relating to this Agreement shall be facilitated through the following contact points:

- (a) in the case of Japan, the Ministry of Foreign Affairs; and
- (b) in the case of Thailand, the Ministry of Foreign Affairs.

Chapter 2

Trade in Goods

Article 15

Definitions

For the purposes of this Chapter:

- (a) the term “bilateral safeguard measure” means a bilateral safeguard measure provided for in paragraph 1 of Article 22;
- (b) the term “customs duty” means any customs or import duty and a charge of any kind, imposed in connection with the importation of a good, but does not include any:
 - (i) charge equivalent to an internal tax imposed consistently with the provisions of paragraph 2 of Article III of the GATT 1994, in respect of the like domestic product or in respect of an article from which the imported product has been manufactured or produced in whole or in part;
 - (ii) anti-dumping or countervailing duty applied consistently with the provisions of Article VI of the GATT 1994, the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994, as may be amended and the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement, as may be amended; or
 - (iii) fee or other charge commensurate with the cost of services rendered;
- (c) the term “customs value of goods” means the value of goods for the purposes of levying ad valorem customs duties on imported goods;
- (d) the term “domestic industry” means the producers as a whole of the like or directly competitive goods operating in a Party, or those whose collective output of the like or directly competitive goods constitutes a major proportion of the total domestic production of those goods;
- (e) the term “originating goods” means goods which qualify as originating goods under the provisions of Chapter 3;
- (f) the term “provisional bilateral safeguard measure” means a provisional bilateral safeguard measure provided for in subparagraph 7(a) of Article 22;
- (g) the term “serious injury” means a significant overall impairment in the position of a domestic industry; and
- (h) the term “threat of serious injury” means serious injury that, on the basis of facts and not merely on allegation, conjecture or remote possibility, is clearly imminent.

Article 16

Classification of Goods

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

Harmonized System.

Article 17 **National Treatment**

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994.

Article 18 **Elimination of Customs Duties**

1. Except as otherwise provided for in this Agreement, each Party shall eliminate or reduce its customs duties on originating goods of the other Party designated for such purposes in its Schedule in Annex 1 in accordance with the terms and conditions set out in such Schedule.
2. Upon request of either Party, the Parties shall negotiate on issues such as improving market access conditions on originating goods designated for negotiation in the Schedule in Annex 1, in accordance with the terms and conditions set out in such Schedule.

Article 19 **Customs Valuation**

For the purposes of determining the customs value of goods traded between the Parties, the provisions of Part I of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement, as may be amended (hereinafter referred to in this Agreement as “the Agreement on Customs Valuation”), shall apply *mutatis mutandis*.

Article 20 **Export Subsidy on Agricultural Goods**

Subject to the Agreement on Agriculture in Annex 1A to the WTO Agreement, as may be amended (hereinafter referred to in this Chapter as “the Agreement on Agriculture”), neither Party shall introduce or maintain any export subsidy on any agricultural good which is listed in Annex 1 to the Agreement on Agriculture.

Article 21 **Non-tariff Measures**

1. Except as otherwise provided for in this Agreement, each Party shall not introduce or maintain any non-tariff measures on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the other Party which are inconsistent with its obligations under the WTO Agreement.
2. Each Party shall ensure the transparency of its non-tariff measures permitted in paragraph

1 above and shall ensure the full compliance with its obligations under the WTO Agreement.

Article 22

Bilateral Safeguard Measures

1. If an originating good of a Party, as a result of the elimination or reduction of a customs duty in accordance with Article 18, is being imported into the other Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions that the imports of the originating good constitute a cause of serious injury, or threat thereof, to a domestic industry of the other Party, the other Party may, as a bilateral safeguard measure, to the minimum extent necessary to prevent or remedy the serious injury to the domestic industry of the other Party and to facilitate its adjustment:

- (a) suspend the further reduction of any rate of customs duty on the originating good provided for in this Chapter; or
 - (b) increase the rate of customs duty on the originating good to a level not to exceed the lesser of:
 - (i) the most-favoured-nation applied rate of customs duty in effect at the time when the bilateral safeguard measure is taken; and
 - (ii) the most-favoured-nation applied rate of customs duty in effect on the day immediately preceding the date of entry into force of this Agreement.
2. (a) A Party may take a bilateral safeguard measure only after an investigation has been carried out by the competent authorities of that Party in accordance with Article 3 and paragraph 2 of Article 4 of the Agreement on Safeguards in Annex 1A to the WTO Agreement, as may be amended (hereinafter referred to in this Chapter as “the Agreement on Safeguards”), and to this end, Article 3 and paragraph 2 of Article 4 of the Agreement on Safeguards are incorporated into and made a part of this Agreement, *mutatis mutandis*.
- (b) The investigation referred to in subparagraph (a) above shall, except in special circumstances, be completed within 1 year, and in no case more than 18 months, following its date of initiation.
3. The following conditions and limitations shall apply to a bilateral safeguard measure:
- (a) A Party shall immediately deliver a written notice to the other Party upon:
 - (i) initiating an investigation referred to in subparagraph 2(a) above relating to serious injury or threat thereof and the reasons for it;
 - (ii) making a finding of serious injury or threat thereof caused by increased imports of an originating good of the other Party; and
 - (iii) taking a decision to apply or extend a bilateral safeguard measure.
 - (b) Subject to the provisions of Article 8, the Party making the written notice referred to in subparagraph (a) above shall provide the other Party with all relevant information, which shall include:

- (i) in the written notice referred to in subparagraph (a)(i) above, the reasons for the initiation of the investigation, a precise description of the originating good of the other Party subject to the investigation and its tariff classification under the Harmonized System and the date of initiation of the investigation; and
 - (ii) in the written notice referred to in subparagraphs (a)(ii) and (iii) above, evidence of serious injury or threat thereof caused by the increased imports of an originating good of the other Party, a precise description of the originating good of the other Party subject to the proposed bilateral safeguard measure and its tariff classification under the Harmonized System, a precise description of the proposed bilateral safeguard measure, the proposed date of its introduction and its expected duration.
- (c) A Party proposing to apply or extend a bilateral safeguard measure shall provide adequate opportunity for prior consultations with the other Party with a view to reviewing the information arising from the investigation referred to in subparagraph 2(a) above and exchanging views on the bilateral safeguard measure.
- (d) No bilateral safeguard measure shall be maintained except to the extent and for such period of time as may be necessary to prevent or remedy serious injury and to facilitate adjustment, provided that such period of time shall not exceed 3 years. A bilateral safeguard measure may be extended by up to 2 years, provided that the conditions of this Article are met. The total period of a bilateral safeguard measure, including any extensions thereof, shall not exceed 5 years. In order to facilitate adjustment in a situation where the expected duration of a bilateral safeguard measure is over 1 year, the Party applying the bilateral safeguard measure shall progressively liberalize the bilateral safeguard measure at regular intervals during the period of application.
- (e) No bilateral safeguard measure shall be applied again to the import of a particular originating good of the other Party which has been subject to such a bilateral safeguard measure, for a period of time equal to the duration of the previous bilateral safeguard measure or 1 year, whichever is longer.
- (f) Upon the termination of a bilateral safeguard measure on an originating good of the other Party, the rate of customs duty for such originating good of the other Party shall be the rate which would have been in effect as if the bilateral safeguard measure had never been applied.
4. (a) A Party applying or extending a bilateral safeguard measure shall provide to the other Party an adequate opportunity to consult on adequate means of trade compensation in the form of concessions which are substantially equivalent to the bilateral safeguard measure without delay and no later than 30 days after such application or extension.
- (b) If the Parties are unable to agree on the compensation within 30 days after the commencement of the consultations pursuant to subparagraph (a) above, the Party against whose originating good the bilateral safeguard measure is taken shall be free to suspend the application of concessions under this Agreement, which are substantially equivalent to the bilateral safeguard measure. That Party may suspend the application of concessions only for the minimum period necessary to achieve the substantially equivalent effects and only while the bilateral safeguard measure is applied.

- (c) The Party exercising the right of suspension provided for in subparagraph (b) above shall deliver a written notice to the other Party at least 30 days before suspending the application of concession.
 - (d) The right of suspension provided for in subparagraph (b) above shall not be exercised for the first 2 years that a bilateral safeguard measure is in effect, provided that the bilateral safeguard measure has been taken as a result of an absolute increase in imports and that such a bilateral safeguard measure conforms to the provisions of this Article.
5. Each Party shall ensure the consistent, impartial and reasonable administration of its laws and regulations relating to the bilateral safeguard measure.
6. Each Party shall adopt or maintain equitable, timely, transparent and effective procedures relating to bilateral safeguard measure.
7.
 - (a) In critical circumstances, where delay would cause damage which it would be difficult to repair, a Party may take a provisional bilateral safeguard measure, which shall take the form of the measure set out in subparagraph 1(a) or (b) above, pursuant to a preliminary determination that there is clear evidence that increased imports of an originating good of the other Party as a result of the elimination or reduction of a customs duty in accordance with Article 18 have caused or are threatening to cause serious injury to a domestic industry.
 - (b) A Party shall deliver a written notice to the other Party prior to applying a provisional bilateral safeguard measure. Consultations between the Parties on the application of the provisional bilateral safeguard measure shall be initiated immediately after the provisional bilateral safeguard measure is taken.
 - (c) The duration of the provisional bilateral safeguard measure shall not exceed 200 days. During that period, the relevant requirements of paragraph 2 above shall be met. The duration of the provisional bilateral safeguard measure shall be counted as a part of the period referred to in subparagraph 3(d) above.
 - (d) Subparagraph 3(f) and paragraphs 5 and 6 above shall apply *mutatis mutandis* to the provisional bilateral safeguard measure. Any additional customs duties collected as a result of the provisional bilateral safeguard measure shall be promptly refunded if the subsequent investigation referred to in subparagraph 2(a) above does not determine that increased imports of the originating good of the other Party have caused or threatened to cause serious injury to a domestic industry.
8. Written notice referred to in subparagraphs 3(a), 4(c) and 7(b) above shall be done in the English language.
9. Each Party retains its rights and obligations under Article XIX of GATT 1994, the Agreement on Safeguards and Article 5 of the Agreement on Agriculture.
10. The Parties shall review the provisions of this Article, if necessary, after 15 years of the date of entry into force of this Agreement.

Article 23

Restrictions to Safeguard the Balance of Payments

1. Nothing in this Chapter shall be construed to prevent a Party from taking any measure for balance-of-payments purposes. A Party taking such measure shall do so in accordance with the conditions established under Article XII of the GATT 1994 and the Understanding on the Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement.
2. Nothing in this Chapter shall preclude the use by a Party of exchange controls or exchange restrictions in accordance with the Articles of Agreement of the International Monetary Fund, as may be amended.

Article 24

Operational Procedures

Upon the date of entry into force of this Agreement, the Joint Committee shall adopt the Operational Procedures that provide detailed regulations pursuant to which the customs authorities, the competent governmental authorities defined in Article 27 and relevant authorities of the Parties shall implement their functions under this Chapter and Chapter 3.

Article 25

Sub-Committee on Trade in Goods

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Trade in Goods (hereinafter referred to in this Article as “Sub-Committee”) shall be established pursuant to Article 13.
2. The functions of the Sub-Committee shall be:
 - (a) reviewing the implementation and operation of this Chapter;
 - (b) reporting the findings of the Sub-Committee to the Joint Committee; and
 - (c) carrying out other functions which may be delegated by the Joint Committee pursuant to Article 13.
3. The Sub-Committee shall be composed of representatives of the Governments of the Parties, and may invite representatives of relevant entities other than the Governments of the Parties with necessary expertise relevant to the issues to be discussed.

Article 26

Review

The Parties shall undertake a general review of the provisions of this Chapter, including a general review of the Schedules in Annex 1 including the originating goods that are excluded from any commitment of elimination or reduction of customs duties and commitment of negotiation, in the tenth calendar year following the calendar year in which this Agreement

enters into force, or earlier only if agreed between the Parties. As a result of such review, the Parties may, only if the Parties agree, enter into negotiation on possible elimination or reduction of customs duties on originating goods on which the Parties agree, during such review, to negotiate.

Chapter 3

Rules of Origin

Article 27

Definitions

For the purposes of this Chapter:

- (a) the term “competent governmental authority” means the authority that, according to the legislation of each Party, is responsible for the issuing of the certificate of origin or for the designation of the certification entities or bodies. In the case of Japan, the Ministry of Economy, Trade and Industry or an authority succeeding this Ministry, and in the case of Thailand, the Ministry of Commerce or an authority succeeding this Ministry;
- (b) the term “customs authority” means the authority that, according to the legislation of each Party or non-Parties, is responsible for the administration and enforcement of its customs laws and regulations. In the case of Japan, the Ministry of Finance, and in the case of Thailand, the Customs Department;
- (c) the term “exporter” means a person located in an exporting Party who exports a good from the exporting Party;
- (d) the terms “factory ships of the Party” and “vessels of the Party” respectively mean factory ships and vessels:
 - (i) which are registered in the Party;
 - (ii) which sail under the flag of the Party;
 - (iii) which are owned to an extent of at least 50 per cent by nationals of the Party, or by a juridical person with its head office in the Party, of which the representatives, chairman of the board of directors, and the majority of the members of such board are nationals of the Party, and of which at least 50 per cent of the equity interest is owned by nationals or juridical persons of the Party; and
 - (iv) of which at least 75 per cent of the total of the master, officers and crew are nationals of the Parties or non-Parties which are member countries of the Association of Southeast Asian Nations (hereinafter referred to in this Agreement as “ASEAN”);
- (e) the term “fungible goods” or “fungible materials” respectively means goods or materials that are interchangeable for commercial purposes, whose properties are essentially identical;
- (f) the term “Generally Accepted Accounting Principles” means the recognised consensus or substantial authoritative support within a Party at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared. These

standards may be broad guidelines of general application as well as detailed practices and procedures;

- (g) the term “importer” means a person who imports a good into the importing Party in accordance with its laws and regulations;
- (h) the term “indirect material” means a good used in the production, testing or inspection of another good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of another good, including:
 - (i) fuel and energy;
 - (ii) tools, dies and molds;
 - (iii) spare parts and goods used in the maintenance of equipment and buildings;
 - (iv) lubricants, greases, compounding materials and other goods used in production or used to operate equipment and buildings;
 - (v) gloves, glasses, footwear, clothing, safety equipment and supplies;
 - (vi) equipment, devices and supplies used for testing or inspecting the goods;
 - (vii) catalysts and solvents; and
 - (viii) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;
- (i) the term “material” means a good that is used in the production of another good;
- (j) the term “non-originating material” means a good which is used in the production of another good and does not qualify as an originating material of a Party referred to in paragraph (k) below;
- (k) the term “originating material of a Party” means an originating good of a Party which is used in the production of another good in the Party, including that which is considered as an originating material of the Party pursuant to Article 29;
- (l) the term “packing materials and containers for shipment” means goods that are used to protect a good during transportation, other than packaging materials and containers for retail sale referred to in Article 37;
- (m) the term “preferential tariff treatment” means the rate of customs duties applicable to an originating good of the exporting Party in accordance with paragraph 1 of Article 18; and
- (n) the term “production” means methods of obtaining goods including but not limited to manufacturing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

Article 28

Originating Goods

1. Except as otherwise provided for in this Chapter, a good shall qualify as an originating good of a Party where:
 - (a) the good is wholly obtained or produced entirely in the Party, as defined in paragraph 2 below;
 - (b) the good is produced entirely in the Party exclusively from originating materials of the Party; or
 - (c) the good satisfies the product specific rules set out in Annex 2, as well as all other applicable requirements of this Chapter, when the good is produced entirely in the Party using non-originating materials in whole or in part.
2. For the purposes of subparagraph 1(a) above, the following goods shall be considered as being wholly obtained or produced entirely in a Party:
 - (a) live animals born and raised in the Party;
 - (b) animals obtained by hunting, trapping, fishing, gathering or capturing in the Party;
 - (c) goods obtained from live animals in the Party;
 - (d) plants and plant products harvested, picked or gathered in the Party;
 - (e) minerals and other naturally occurring substances, not included in subparagraphs (a) through (d) above, extracted or taken in the Party;
 - (f) goods of sea-fishing and other goods taken by vessels of the Party from the sea outside the territorial seas of the Parties;
 - (g) goods produced on board factory ships of the Party from the goods referred to in subparagraph (f) above;
 - (h) goods taken from the seabed or subsoil beneath the seabed outside the territorial sea of the Party, provided that the Party has rights to exploit such seabed or subsoil;
 - (i) articles collected in the Party which can no longer perform their original purpose in the Party nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;
 - (j) scrap and waste derived from manufacturing or processing operations or from consumption in the Party and fit only for disposal or for the recovery of raw materials;
 - (k) parts or raw materials recovered in the Party from articles which can no longer perform their original purpose nor are capable of being restored or repaired; and
 - (l) goods obtained or produced in the Party exclusively from the goods referred to in subparagraphs (a) through (k) above.
3. For the purposes of subparagraph 1(c) above, the product specific rules set out in Annex

2 requiring that the materials used undergo a change in tariff classification or a specific manufacturing or processing operation shall apply only to non-originating materials.

4. (a) For the purposes of subparagraph 1(c) above, the product specific rules set out in Annex 2 using the value-added method require that the qualifying value content of a good, calculated in accordance with subparagraph (b) below, is not less than the percentage specified by the rule for the good.
- (b) For the purposes of calculating the qualifying value content of a good, the following formula shall be applied:

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

Where:

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

F.O.B. is, except as provided for in paragraph 5 below, the free-on-board value of a good payable by the buyer of the good to the seller of the good, regardless of the mode of shipment, not including any internal taxes reduced, exempted, or repaid when the good is exported; and

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

5. F.O.B. referred to in subparagraph 4(b) above shall be the value:
- (a) adjusted to the first ascertainable price paid for the good from the buyer to the producer of the good, if there is free-on-board value of a good, but it is unknown and cannot be ascertained; or
- (b) determined in accordance with Articles 1 through 8 of the Agreement on Customs Valuation, if there is no free-on-board value of the good.
6. For the purposes of calculating the qualifying value content of a good under subparagraph 4(b) above, the value of a non-originating material used in the production of the good in a Party:
- (a) shall be determined in accordance with the Agreement on Customs Valuation, and shall include freight, insurance where appropriate, packing and all the other costs incurred in transporting the material to the importation port in the Party where the producer of the good is located; or
- (b) if such value is unknown and cannot be ascertained, shall be the first ascertainable price paid for the material in the Party, but may exclude all the costs incurred in the Party in transporting the material from the warehouse of the supplier of the material to the place where the producer is located such as freight, insurance and packing as well as any other known and ascertainable cost incurred in the Party.
7. For the purposes of calculating the qualifying value content of a good under subparagraph 4(b) above in determining whether the good qualifies as an originating good of a Party, V.N.M.

of the good shall not include the value of non-originating materials used in the production of originating materials of the Party which are used in the production of the good.

8. For the purposes of subparagraph 5(b) or 6(a) above, in applying the Agreement on Customs Valuation to determine the value of a good or non-originating material, the Agreement on Customs Valuation shall apply *mutatis mutandis* to domestic transactions or to the cases where there is no transaction of the good or non-originating material.

Article 29 **Accumulation**

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

Article 30 ***De Minimis***

For the application of the product specific rules set out in Annex 2, non-originating materials used in the production of a good that do not satisfy an applicable rule for the good shall be disregarded, provided that the totality of such materials does not exceed specific percentages in value, weight or volume of the good and such percentages are set out in the product specific rule for the good.

Article 31 **Non-qualifying Operations**

A good shall not be considered to satisfy the requirement of change in tariff classification or specific manufacturing or processing operation set out in Annex 2 merely by having undergone following operations:

- (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine) and other similar operations;
- (b) changes of packaging and breaking up and assembly of packages;
- (c) disassembly;
- (d) placing in bottles, cases, boxes and other simple packaging operations;
- (e) collection of parts and components classified as a good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System;
- (f) mere making-up of sets of articles; or
- (g) any combination of operations referred to in subparagraphs (a) through (f) above.

Article 32

Consignment Criteria

1. An originating good of the other Party shall be deemed to meet the consignment criteria when it is:
 - (a) transported directly from the other Party; or
 - (b) transported through one or more non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading or any other operation to preserve it in good condition.
2. If the originating good of the other Party does not meet the consignment criteria referred to in paragraph 1 above, that good shall not be considered as the originating good of the other Party.

Article 33

Unassembled or Disassembled Goods

Where a good satisfies the requirements of the relevant provisions of Articles 28 through 31 and is imported into a Party from the other Party in a disassembled form but is classified as an assembled good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System, such a good shall be considered as an originating good of the other Party.

Article 34

Fungible Goods and Materials

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

Article 35

Indirect Materials

Indirect materials shall be, without regard to where they are produced, considered to be originating materials of a Party where a good is produced.

Article 36
Accessories, Spare Parts and Tools

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

- (a) the accessories, spare parts or tools are not invoiced separately from the good, without regard of whether they are separately described in the invoice; and
- (b) the quantities and value of the accessories, spare parts or tools are customary for the good.

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

Article 37
Packaging Materials and Containers for Retail Sale

1. In determining whether all the non-originating materials used in the production of a good undergo the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 2, packaging materials and containers for retail sale, which are classified with the good pursuant to Rule 5 of the General Rules for the Interpretation of the Harmonized System, shall be disregarded.

2. If the good is subject to a qualifying value content requirement, the value of such packaging materials and containers for retail sale shall be taken into account as the value of originating materials of a Party where the good is produced or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

Article 38
Packing Materials and Containers for Shipment

Packing materials and containers for shipment shall be disregarded:

- (a) in determining whether all the non-originating materials used in the production of a good undergo the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 2; and
- (b) in calculating the qualifying value content of the good.

Article 39
Claim for Preferential Tariff Treatment

1. The importing Party shall require a certificate of origin for an originating good of the exporting Party from importers who claim the preferential tariff treatment for the good.
2. Notwithstanding paragraph 1 above, the importing Party shall not require a certificate of origin from importers for:
 - (a) an importation of a consignment of originating goods of the exporting Party whose aggregate customs value does not exceed 200 United States dollars or its equivalent amount in the Party's currency, or such higher amount as it may establish; or
 - (b) an importation of an originating good of the exporting Party, for which the importing Party has waived the requirement for a certificate of origin.
3. Where an originating good of the exporting Party is imported through one or more non-Parties, the importing Party may require importers, who claim the preferential tariff treatment for the good, to submit:
 - (a) a copy of through bill of lading; or
 - (b) a certificate or any other information given by the customs authorities of such non-Parties or other relevant entities, which evidences that it has not undergone operations other than unloading, reloading or any other operation to preserve it in good condition in those non-Parties.

Article 40
Certificate of Origin

1. The certificate of origin referred to in paragraph 1 of Article 39 shall be issued by the competent governmental authority of the exporting Party on request having been made in writing by the exporter or its authorised agent. Such certificate of origin shall include minimum data specified in Annex 3.
2. For the purposes of this Article, the competent governmental authority of the exporting Party may designate other entities or bodies to be responsible for the issuance of the certificate of origin, under the authorisation given in accordance with the applicable laws and regulations of the exporting Party.
3. Where the competent governmental authority of the exporting Party designates other entities or bodies to carry out the issuance of the certificate of origin, the exporting Party shall notify in writing the other Party of its designees.
4. For the purposes of this Chapter, upon the entry into force of this Agreement, the Parties shall establish each Party's format of the certificate of origin in English in the Operational Procedures referred to in Article 24.
5. The certificate of origin shall be completed in English.
6. The issued certificate of origin shall be applicable to a single importation of an originating

good of the exporting Party into the importing Party and be valid for 12 months from the date of issuance.

7. Where the exporter is not the producer of a good, the exporter may request a certificate of origin on the basis of:

- (a) a declaration provided by the exporter to the competent governmental authority or its designees based on the information provided by the producer of the good to that exporter; or
- (b) a declaration voluntarily provided by the producer of the good directly to the competent governmental authority or its designees by the request of the exporter.

8. The certificate of origin shall be issued only after the exporter who requests a certificate of origin, or the producer of a good in the exporting Party referred to in subparagraph 7(b) above, proves to the competent governmental authority or its designees that the good to be exported qualifies as an originating good of the exporting Party.

9. The competent governmental authority of the exporting Party shall provide the other Party with specimen signatures and impressions of stamps used in the offices of the competent governmental authority of the exporting Party or its designees.

10. Each Party shall ensure that the competent governmental authority or its designees shall keep a record of the certificates of origin issued for a period of 5 years after the date on which the certificate was issued. Such record will include all antecedents, which were presented to prove the qualification as an originating good of the exporting Party.

Article 41 Response to Inquiries

The customs authority of the importing Party shall endeavour to, prior to the importation of a good, provide a response to inquiries in accordance with its laws and regulations as to whether the good to be imported qualifies as an originating good of the exporting Party to importers of the good of the exporting Party or their authorised agents, where a written application is made with all the necessary information.

Article 42 Obligations Regarding Exportations

Each Party shall, in accordance with its laws and regulations, ensure that the exporter to whom a certificate of origin has been issued, or the producer of a good in the exporting Party referred to in subparagraph 7(b) of Article 40:

- (a) shall notify in writing the competent governmental authority of the exporting Party or its designees without delay when he knows that such good does not qualify as an originating good of the exporting Party; and
- (b) shall keep the records relating to the origin of a good for 5 years after the date on which the certificate of origin was issued.

Article 43

Request for Checking of Certificate of Origin

1. For the purposes of determining whether a good imported from the other Party under preferential tariff treatment qualifies as an originating good of the other Party, the customs authority of the importing Party may request information relating to the origin of the good from the competent governmental authority of the exporting Party on the basis of a certificate of origin.

2. For the purposes of paragraph 1 above, the competent governmental authority of the exporting Party shall, in accordance with its laws and regulations, provide the information requested within a period of 3 months from the date of receipt of the request.

If the customs authority of the importing Party considers necessary, it may require additional information relating to the origin of the good. If additional information is requested by the customs authority of the importing Party, the competent governmental authority of the exporting Party shall, in accordance with its laws and regulations, provide the information requested within a period of 2 months from the date of receipt of the request.

3. For the purposes of paragraph 2 above, the competent governmental authority of the exporting Party may request the exporter to whom a certificate of origin has been issued, or the producer of the good in the exporting Party referred to in subparagraph 7(b) of Article 40 to provide the former with the information requested.

4. The requesting of the information in accordance with paragraph 1 above shall not preclude the use of a verification method provided for in Article 44.

Article 44

Verification Visit

1. The customs authority of the importing Party may request the exporting Party to:

- (a) collect and provide information relating to the origin of the good and check, for that purpose, the facilities used in the production of the good, through a visit by its competent governmental authority along with the customs authority of the importing Party to the premises of the exporter to whom a certificate of origin has been issued, or the producer of the good in the exporting Party referred to in subparagraph 7(b) of Article 40; and
- (b) provide information relating to the origin of the good in the possession of the competent governmental authority or its designee during the visit pursuant to subparagraph (a) above.

2. When requesting the exporting Party to conduct a visit pursuant to paragraph 1 above, the importing Party shall deliver a written communication with such request to the exporting Party at least 40 days in advance of the proposed date of the visit, the receipt of which is to be confirmed by the latter Party. The competent governmental authority of the exporting Party shall request the written consent of the exporter, or the producer of the good in the exporting Party whose premises are to be visited.

3. The communication referred to in paragraph 2 above shall include:
 - (a) the identity of the customs authority issuing the communication;
 - (b) the name of the exporter, or the producer of the good in the exporting Party whose premises are requested to be visited;
 - (c) the proposed date and place of the visit;
 - (d) the object and scope of the proposed visit, including specific reference to the good subject of the verification referred to in the certificate of origin; and
 - (e) the names and titles of the officials of the customs authority of the importing Party to be present during the visit.
4. The exporting Party shall respond in writing to the importing Party, within 30 days of the receipt of the communication referred to in paragraph 2 above, if it accepts or refuses to conduct a visit requested pursuant to paragraph 1 above.
5. The competent governmental authority of the exporting Party shall, in accordance with its laws and regulations, provide within 45 days or any other mutually agreed period from the last day of the visit, to the customs authority of the importing Party the information obtained pursuant to paragraph 1 above.

Article 45
Determination of Origin
and Preferential Tariff Treatment

1. The customs authority of the importing Party may deny preferential tariff treatment to a good for which an importer claims preferential tariff treatment where the good does not qualify as an originating good of the exporting Party or where the importer fails to comply with any of the relevant requirements of this Chapter.
2. The competent governmental authority of the exporting Party shall, when it cancels the decision to issue the certificate of origin, promptly notify the cancellation to the exporter to whom the certificate of origin has been issued, and to the customs authority of the importing Party except where the certificate has been returned to the competent governmental authority. The customs authority of the importing Party may determine that the good does not qualify as an originating good of the exporting Party and may deny preferential tariff treatment where it receives the notification.
3. The customs authority of the importing Party may determine that a good does not qualify as an originating good of the exporting Party and may deny preferential tariff treatment, and a written determination thereof shall be sent to the competent governmental authority of the exporting Party:
 - (a) where the competent governmental authority of the exporting Party fails to respond to the request within the period referred to in paragraph 2 of Article 43 or paragraph 5 of Article 44;
 - (b) where the exporting Party refuses to conduct a visit, or that Party fails to respond to the

communication referred to in paragraph 2 of Article 44 within the period referred to in paragraph 4 of Article 44; or

- (c) where the information provided to the customs authority of the importing Party pursuant to Article 43 or 44, is not sufficient to prove that the good qualifies as an originating good of the exporting Party.

4. After carrying out the procedures outlined in Article 43 or 44 as the case may be, the customs authority of the importing Party shall provide the competent governmental authority of the exporting Party with a written determination of whether or not the good qualifies as an originating good of the exporting Party, including findings of fact and the legal basis for the determination. The competent governmental authority of the exporting Party shall inform such determination by the customs authority of the importing Party to the exporter, or the producer of the good in the exporting Party, whose premises were subject to the visit referred to in Article 44.

Article 46 **Confidentiality**

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

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

- (a) may only be used by such authority for the purposes of this Chapter; and
- (b) shall not be used by the importing Party in any criminal proceedings carried out by a court or a judge, unless the information is requested to the other Party and provided to the former Party, through the diplomatic channels or other channels established in accordance with the applicable laws of the requested Party.

Article 47 **Penalties and Measures against False Declaration**

1. Each Party shall establish or maintain, in accordance with its laws and regulations, appropriate penalties or other sanctions against its exporters to whom a certificate of origin has been issued and its producers of the goods in the exporting Party referred to in subparagraph 7(b) of Article 40, for providing false declaration or documents to its competent governmental authority or its designees prior to the issuance of certificate of origin.

2. Each Party shall, in accordance with its laws and regulations, take measures which it considers appropriate against its exporters to whom a certificate of origin has been issued and its producers of the goods in the exporting Party referred to in subparagraph 7(b) of Article 40, for failing to notify in writing to the competent governmental authority of the exporting Party or its designees without delay after having known, after the issuance of certificate of origin, that such good does not qualify as an originating good of the exporting Party.

Article 48
Miscellaneous Provisions

For the application of the relevant product specific rules set out in Annex 2 and the determination of origin, the Generally Accepted Accounting Principles in the exporting Party shall be applied.

Article 49
Sub-Committee on Rules of Origin

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Rules of Origin (hereinafter referred to in this Article as “Sub-Committee”) shall be established pursuant to Article 13.
2. The functions of the Sub-Committee shall be:
 - (a) reviewing and making appropriate recommendations, as needed, to the Joint Committee on:
 - (i) the implementation and operation of this Chapter;
 - (ii) any amendments to Annexes 2 and 3, proposed by either Party; and
 - (iii) the Operational Procedures referred to in Article 24;
 - (b) considering any other matter as the Parties may agree related to this Chapter;
 - (c) reporting the findings of the Sub-Committee to the Joint Committee; and
 - (d) carrying out other functions as may be delegated by the Joint Committee pursuant to Article 13.
3. The Sub-committee shall be composed of representatives of the Governments of the Parties, and may invite representatives of relevant entities other than the Governments of the Parties with necessary expertise relevant to the issues to be discussed.
4. The Sub-Committee shall meet at such venues and times as may be agreed upon.

Chapter 4 Customs Procedures

Article 50 Scope and Coverage

1. This Chapter shall apply to customs procedures required for the clearance of goods traded between the Parties.
2. This Chapter shall be implemented by the Parties in accordance with their respective laws and regulations and within the available resources of their respective customs authorities.

Article 51 Definitions

For the purposes of this Chapter:

- (a) the term “customs authority” means the customs authority as defined in subparagraph (b) of Article 27; and
- (b) the term “customs laws” means the statutory and regulatory provisions relating to the importation, exportation, movement or storage of goods, the administration and enforcement of which are specifically charged to the customs authority of each Party, and any regulations made by the customs authority of each Party under their statutory powers.

Article 52 Transparency

1. Each Party shall ensure that all relevant information of general application pertaining to its customs laws is readily available to any interested person.
2. When information that has been made available must be amended due to changes in its customs laws, each Party shall make the revised information readily available sufficiently in advance of the entry into force of the changes to enable interested persons to take account of them, unless advance notice is precluded.
3. At the request of the interested person, each Party shall provide, as quickly and as accurately as possible, information relating to the specific matters raised by the interested person and pertaining to its customs laws. Each Party shall supply not only the information specifically requested but also any other pertinent information which it considers the interested person should be made aware of.

Article 53 Customs Clearance

1. Both Parties shall make cooperative efforts for simplification and harmonisation of their

customs procedures by observing the following principles:

- (a) the application of customs procedures in a predictable, consistent and transparent manner;
 - (b) cooperation wherever appropriate with other national authorities, customs authorities of non-Parties and the trading communities, with a view to contributing to realising paperless trading and for other purposes; and
 - (c) the provision to affected parties of easily accessible processes of administrative and judicial review.
2. For the purposes of paragraph 1 above, each Party shall:
- (a) make use of information and communications technology;
 - (b) reduce and simplify import and export documentation requirements; and
 - (c) harmonise its customs procedures, as far as possible, with relevant international standards and recommended practices such as those made under the auspices of the Customs Co-operation Council.

Article 54 **Temporary Admission and Goods in Transit**

1. Each Party shall continue to facilitate the procedures for the temporary admission of goods traded between the Parties in accordance with the Customs Convention on the A.T.A. Carnet for the Temporary Admission of Goods, as may be amended (hereinafter referred to in this Article as “the A.T.A. Convention”).
2. Each Party shall continue to facilitate customs clearance of goods in transit from or to the other Party in accordance with paragraph 3 of Article V of the GATT 1994.
3. The Parties shall endeavour to promote, through seminars and courses, the use of A.T.A. carnets pursuant to the A.T.A. Convention for the temporary admission of goods and the facilitation of customs clearance of goods in transit in the Parties or non-Parties.
4. For the purposes of this Article, the term “temporary admission” means customs procedures under which certain goods may be brought into a customs territory conditionally, relieved totally or partially from the payment of customs duties. Such goods shall be imported for a specific purpose, and shall be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of them.

Article 55 **Cooperation and Exchange of Information**

1. The Parties shall cooperate and exchange information in the field of customs procedures, including their enforcement against trafficking of prohibited goods and importation and exportation of goods suspected of infringing intellectual property rights.
2. For the purposes of the effective implementation of paragraph 1 above, the Parties shall

cooperate and exchange information, as provided for in the Implementing Agreement.

3. Article 8 shall not apply to the exchange of information under this Article.

Article 56
Sub-Committee on Customs Procedures

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Customs Procedures (hereinafter referred to in this Article as “Sub-Committee”) shall be established pursuant to Article 13.

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

- (a) reviewing the implementation and operation of this Chapter;
- (b) reporting the findings of the Sub-Committee to the Joint Committee;
- (c) identifying areas to be improved for facilitating trade between the Parties; and
- (d) carrying out other functions which may be delegated by the Joint Committee pursuant to Article 13.

3. The composition of the Sub-Committee shall be specified in the Implementing Agreement.

4. The Sub-Committee shall meet at such venues and times as may be agreed upon.

Chapter 5 Paperless Trading

Article 57

Cooperation on Paperless Trading between the Parties

The Parties, recognising that trading using electronic filing and transfer of trade-related information and electronic versions of documents such as bills of lading, invoices, letters of credit and insurance certificates, as an alternative to paper-based methods (hereinafter referred to in this Chapter as “paperless trading”), will significantly enhance the efficiency of trade through reduction of cost and time, shall cooperate with a view to realising and promoting paperless trading between them.

Article 58

Exchange of Views and Information

The Parties shall exchange views and information on realising, promoting and developments in paperless trading.

Article 59

Cooperation on Paperless Trading between Private Entities

The Parties shall encourage cooperation between their relevant private entities engaging in activities related to paperless trading. Such cooperation may include the setting up and operation by such private entities of facilities (hereinafter referred to in this Chapter as “the facilities”) to provide efficient and secured flow of electronic trade-related information and electronic versions of relevant documents between enterprises of the Parties.

Article 60

Review of Realisation of Paperless Trading

The Parties shall review as soon as possible, and in any case, not later than 2 years after the date of entry into force of this Agreement, how to realise paperless trading in which electronic trade-related information and electronic versions of relevant documents exchanged between enterprises of the Parties through the facilities may be used as supporting documents by the trade regulatory bodies of the respective Parties.

Article 61

Sub-Committee on Paperless Trading

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Paperless Trading (hereinafter referred to in this Article as “Sub-Committee”) shall be established pursuant to Article 13.
2. The functions of the Sub-Committee shall be:

- (a) reviewing the implementation and operation of this Chapter;
 - (b) exchanging information on paperless trading;
 - (c) discussing any issues related to this Chapter as may be agreed upon; and
 - (d) carrying out other functions which may be delegated by the Joint Committee pursuant to Article 13.
3. The composition of the Sub-Committee shall be specified in the Implementing Agreement.
 4. The Sub-Committee shall hold its inaugural meeting within 1 year after the date of entry into force of this Agreement. Subsequent meetings of the Sub-Committee shall be held at such venues and times as may be agreed upon.

Chapter 6

Mutual Recognition

Article 62

General Obligations

1. Each Party shall, in accordance with the provisions of this Chapter, permit participation of conformity assessment bodies of the other Party, in the system of the former Party providing for conformity assessment procedures and shall accept the results of conformity assessment procedures required by its applicable laws, regulations and administrative provisions specified in Annex 4, including certificates of conformity, which are conducted by the conformity assessment bodies of the other Party registered or designated by the Registering Authority or Designating Authority of the former Party with respect to the products manufactured in the other Party and imported therefrom into the former Party.
2. Where a licence is required by a Party in addition to certificates of conformity referred to in paragraph 1 above, for using marks of conformity, such licence shall be issued without delay upon submission of application for a licence so as not to be used as a means of avoiding obligations under paragraph 1 above.

Article 63

Scope and Coverage

1. This Chapter applies to registration or designation of conformity assessment bodies and conformity assessment procedures for products or processes covered by Annex 4. Annex 4 may consist of Part 1 and Part 2.
2. Part 1 of Annex 4 shall include, *inter alia*, provisions on scope and coverage.
3. Part 2 of Annex 4 shall set out the following matters:
 - (a) the applicable laws, regulations and administrative provisions of each Party stipulating the products covered by this Chapter;
 - (b) the applicable laws, regulations and administrative provisions of each Party stipulating the technical requirements covered by this Chapter and the conformity assessment procedures covered by this Chapter to satisfy such requirements;
 - (c) the applicable laws, regulations and administrative provisions of each Party stipulating the criteria for registration or designation of conformity assessment bodies; and
 - (d) the list of Registering Authorities or Designating Authorities.

Article 64

Definitions

1. For the purposes of this Chapter:
 - (a) the term “certificates of conformity” means documents issued by registered or designated

- conformity assessment bodies as a result of conformity assessment procedures, which state that products and/or processes fulfill relevant technical requirements set out in the applicable laws, regulations and administrative provisions of a Party specified in Annex 4;
- (b) the term “conformity assessment bodies” means bodies which conduct conformity assessment procedures and issue certificates of conformity;
 - (c) the term “conformity assessment bodies of the other Party” means conformity assessment bodies located in the other Party;
 - (d) the term “conformity assessment procedures” means any procedures to determine, directly or indirectly, whether products or processes fulfill relevant technical requirements set out in the applicable laws, regulations and administrative provisions of a Party specified in Annex 4;
 - (e) the term “criteria for registration or designation” means the criteria which conformity assessment bodies of a Party are required to fulfill in order to be registered or designated by the Registering Authority or Designating Authority of the other Party, and other relevant conditions which conformity assessment bodies registered or designated by the Registering Authority or Designating Authority of the other Party are required to continuously fulfill after the registration or designation, as set out in the applicable laws, regulations and administrative provisions of that other Party specified in Annex 4;
 - (f) the term “licence”, in case of Thailand, means a document issued by the Industrial Product Standards Council to permit the licensee to import for sale in Thailand, products which are required by the applicable Royal Decree to conform to the Thai Industrial Standard;
 - (g) the term “Registering Authority or Designating Authority” means an authority of a Party which is authorised to register or designate the conformity assessment bodies of the other Party and withdraw such registration or designation in accordance with the applicable laws, regulations and administrative provisions of the former Party specified in Annex 4; and
 - (h) the term “registration or designation” means the registration or designation of conformity assessment bodies of a Party by the Registering Authority or Designating Authority of the other Party pursuant to the applicable laws, regulations and administrative provisions of that other Party specified in Annex 4.
2. Any term used in this Chapter, unless otherwise defined herein, has the meaning assigned to it in the ISO/IEC Guide 2: 1996 Edition, “Standardization and related activities – General vocabulary”.

Article 65

Registration or Designation of Conformity Assessment Bodies and Withdrawal thereof

1. (a) The Registering Authority or Designating Authority of a Party shall register or designate the conformity assessment bodies of the other Party in accordance with the

applicable laws, regulations and administrative provisions of the former Party specified in Annex 4, where the conformity assessment bodies which apply for registration or designation fulfill the criteria for registration or designation of the former Party set out in its applicable laws, regulations and administrative provisions specified in Annex 4.

- (b) The Registering Authority or Designating Authority of a Party may withdraw the registration or designation of the conformity assessment bodies of the other Party, where the conformity assessment bodies no longer fulfill the criteria for registration or designation of the former Party set out in its applicable laws, regulations and administrative provisions specified in Annex 4.
2. (a) For the purposes of confirming the fulfillment of the criteria for registration or designation by conformity assessment bodies of the other Party, the Registering Authority or Designating Authority of a Party may:
- (i) make enquiries by means of written questionnaires to the conformity assessment bodies of the other Party or during the visit referred to in subparagraph (ii) below; and
 - (ii) conduct visit on the premises of the conformity assessment bodies of the other Party on the condition that such other Party does not object to such visit and the conformity assessment bodies concerned give consent to such visit and, if such other Party so requests, officials of the Registering Authority or Designating Authority of such other Party join the visit.

Note: If no objection is communicated to the Registering Authority or Designating Authority of the former Party within 14 days or a period specified by such Registering Authority or Designating Authority, whichever is longer, from the date of receipt of the request for the visit, it shall be deemed that no objection was made.

- (b) The Registering Authority or Designating Authority of a Party shall immediately notify the other Party upon making enquiries by means of written questionnaires referred to in subparagraph (a)(i) above.
- (c) The visit referred to in subparagraph (a)(ii) above shall be carried out in a manner not inconsistent with the laws and regulations of the Party where the visit takes place.
- (d) A Party shall use the information obtained by its Registering Authority or Designating Authority in connection with such enquiries or visit only for the purposes referred to in subparagraph (a) above.
3. The Registering Authority or Designating Authority of a Party may withdraw the registration or designation of the conformity assessment bodies of the other Party, where the enquiries specified in subparagraph 2(a)(i) above are not responded to without valid reasons or are responded to falsely, or the other Party objects to the visit or the conformity assessment bodies concerned do not give consent referred to in subparagraph 2(a)(ii) above, or the visit specified in subparagraph 2(a)(ii) above is refused, obstructed or evaded.

Article 66
Sub-Committee on Mutual Recognition

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Mutual Recognition (hereinafter referred to in this Article as “Sub-Committee”) shall be established pursuant to Article 13.
2. The functions of the Sub-Committee shall be:
 - (a) exchanging information on standards and conformity assessment procedures, in view of further enhancement of capabilities of each Party’s conformity assessment bodies to conduct conformity assessment procedures required by the other Party’s applicable laws, regulations and administrative provisions specified in Annex 4;
 - (b) discussing ways to promote cooperation between the Parties in view of the effective implementation and operation of this Chapter;
 - (c) reviewing the implementation and operation of this Chapter;
 - (d) discussing any other issues related to this Chapter as may be agreed upon;
 - (e) reporting the findings of the Sub-Committee to the Joint Committee; and
 - (f) carrying out other functions which may be delegated by the Joint Committee pursuant to Article 13.

Article 67
Contact Points

Each Party shall designate a contact point to answer all reasonable enquiries related to this Chapter from the other Party and, where appropriate, to provide the other Party with the relevant information.

Article 68
General Exceptions

Nothing in this Chapter shall be construed to limit the authority of a Party to take measures it considers appropriate, for protecting health, safety or the environment, or for preventing deceptive practices.

Article 69
Miscellaneous Provisions

1. Nothing in this Chapter shall be construed to authorise a Party to take compulsory measures to the conformity assessment bodies of the other Party or on the representatives, employees and other personnel of such bodies. It is confirmed that each Party shall not impose any criminal, civil or administrative penalties on the conformity assessment bodies of the other Party or on their representatives, employees and other personnel in connection with this Chapter.

Note: The term “administrative penalties” does not include the withdrawal of registration or designation referred to in Article 65.

2. Nothing in this Chapter shall be construed to oblige a Party to accept the standards of the other Party.
3. Nothing in this Chapter shall be construed to affect the rights and obligations of either Party under the Agreement on Technical Barriers to Trade in Annex 1A to the WTO Agreement, as may be amended.

Article 70 Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the confidentiality of information provided to it in confidence pursuant to this Chapter and shall protect that information from disclosure that could prejudice the competitive position of the persons providing the information.
2. Information obtained pursuant to this Chapter shall not be used by a Party in any criminal proceedings carried out by a court or a judge, unless the information is requested from the other Party and provided to the former Party, through the diplomatic channels or other channels established in accordance with the applicable laws of the requested Party.

Chapter 7

Trade in Services

Article 71

General Principles

The general principles of this Chapter are:

- (a) to liberalise trade in services between the Parties, in accordance with third paragraph of the preamble and Article V of the GATS; and
- (b) to provide a framework for the Parties to improve the efficiency, competitiveness and diversity of services and service suppliers.

Article 72

Scope and Coverage

1. This Chapter shall apply to measures by a Party affecting trade in services.
2. This Chapter shall not apply to:
 - (a) in respect of air transport services, measures affecting traffic rights, however granted; or measures affecting services directly related to the exercise of traffic rights, other than measures affecting:
 - (i) aircraft repair and maintenance services;
 - (ii) the selling and marketing of air transport services; and
 - (iii) computer reservation system services;
 - (b) cabotage in maritime transport services;
 - (c) subsidies or grants provided by a Party or a state enterprise thereof, including government-supported loans, guarantees, insurance and any conditions attached to the receipt or continued receipt of such subsidies or grants;
 - (d) measures pursuant to immigration laws and regulations;
 - (e) measures affecting natural persons seeking access to the employment market of a Party, or measures regarding citizenship, residence or employment on a permanent basis; and
 - (f) government procurement.
3. With respect to financial services, the Annex on Financial Services to the GATS shall apply *mutatis mutandis*.

Note: The term “Panels” referred to in paragraph 4 of the Annex on Financial Services to the GATS shall be deemed to read “arbitral tribunals” referred to in Chapter 14 of this Agreement.

4. Except for Articles 77, 82, 89 and 114, paragraph 4 of Article 90 and Chapters 13 and 14, any rights and obligations under this Agreement which are not contained in the GATS shall not apply to financial services.

Article 73 **Definitions**

For the purposes of this Chapter:

- (a) the term “aircraft repair and maintenance services” means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and does not include so-called line maintenance;
- (b) the term “Area” means with respect to a Party:
 - (i) the territory of that Party, including its territorial sea; and
 - (ii) the exclusive economic zone and the continental shelf with respect to which that Party exercises sovereign rights or jurisdiction in accordance with international law;
- (c) the term “commercial presence” means any type of business or professional establishment, including through:
 - (i) the constitution, acquisition or maintenance of an enterprise; or

Note: The term “acquisition” includes partial acquisition of equity participation in an enterprise supplying a service.

 - (ii) the creation or maintenance of a branch or a representative office, within the Area of a Party for the purposes of supplying a service;
- (d) the term “computer reservation system services” means services provided by computerised systems that contain information about air carriers’ schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued;
- (e) the term “enterprise” means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;
- (f) the term “enterprise of the other Party” means an enterprise which is either:
 - (i) constituted or otherwise organised under the law of the other Party and is engaged in substantive business operations in that other Party; or
 - (ii) in the case of the supply of a service through commercial presence, owned or controlled by:
 - (AA) natural persons of the other Party; or
 - (BB) enterprises of the other Party identified under subparagraph (i) above;

- (g) an enterprise is:
 - (i) “owned” by persons of a Party or a non-Party if more than 50 percent of the equity interest in it is beneficially owned by such persons;
 - (ii) “controlled” by persons of a Party or a non-Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions; and
 - (iii) “affiliated” with another person when it controls, or is controlled by, that other person; or when it and the other person are both controlled by the same person;
- (h) the term “existing” means in effect as of the date of entry into force of this Agreement;
- (i) the term “measure” means any measure by a Party, including that of taxation, whether in the form of a law, regulation, rule, procedure, decision, administrative action or any other form;
- (j) the term “measures by a Party” means measures taken by:
 - (i) central or local governments and authorities; and
 - (ii) non-governmental bodies in the exercise of powers delegated by central or local governments or authorities;

in fulfilling its obligations and commitments under this Chapter, each Party shall take such reasonable measures as may be available to it to ensure observance of the provisions of this Chapter by its local governments and authorities and non-governmental bodies in the exercise of powers delegated by its central or local governments and authorities within its Area;

- (k) the term “measures by a Party affecting trade in services” includes measures in respect of:
 - (i) the purchase, payment or use of a service;
 - (ii) the access to and use of, in connection with the supply of a service, services which are required by a Party to be offered to the public generally; and
 - (iii) the presence, including commercial presence, of persons of a Party for the supply of a service in the Area of the other Party;
- (l) the term “monopoly supplier of a service” means any person, public or private, which in the relevant market of the Area of a Party is authorised or established formally or in effect by that Party as the sole supplier of that service;
- (m) the term “natural person of the other Party” means a natural person who resides in the other Party or elsewhere and who under the law of the other Party is a national of the other Party;
- (n) the term “person” means either a natural person or an enterprise;
- (o) the term “sector” of a service means:
 - (i) with reference to a specific commitment, one or more, or all, subsectors of that

service, as specified in a Party's Schedule of specific commitments in Annex 5;
or

- (ii) otherwise, the whole of that service sector, including all of its subsectors;
- (p) the term "selling and marketing of air transport services" means opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services nor the applicable conditions;
- (q) the term "service consumer" means any person that receives or uses a service;
- (r) the term "service of the other Party" means a service which is supplied:
 - (i) from or in the Area of the other Party, or in the case of maritime transport, by a vessel registered under the laws of the other Party, or by a person of the other Party which supplies the service through the operation of a vessel or its use in whole or in part; or
 - (ii) in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of the other Party;
- (s) the term "services" includes any service in any sector except services supplied in the exercise of governmental authority;
- (t) the term "a service supplied in the exercise of governmental authority" means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers;
- (u) the term "service supplier" means any person that supplies a service;

Note: Where the service is not supplied directly by an enterprise but through other forms of commercial presence such as a branch or a representative office, the service supplier (i.e. the enterprise) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under this Chapter. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside the Area where the service is supplied.

- (v) the term "service supplier of the other Party" means any natural person of the other Party or enterprise of the other Party, that supplies a service;
- (w) the term "state enterprise" means an enterprise owned or controlled by a Party;
- (x) the term "supply of a service" includes the production, distribution, marketing, sale and delivery of a service;
- (y) the term "trade in services" means the supply of a service:
 - (i) from the Area of one Party into the Area of the other Party ("cross-border supply mode");
 - (ii) in the Area of one Party to the service consumer of the other Party ("consumption abroad mode");

- (iii) by a service supplier of one Party, through commercial presence in the Area of the other Party (“commercial presence mode”); and
- (iv) by a service supplier of one Party, through presence of natural persons of that Party in the Area of the other Party (“presence of natural persons mode”); and
- (z) the term “traffic rights” means the rights for scheduled and non-scheduled services to operate and/or to carry passengers, cargo and mail for remuneration or hire from, to, within, or over a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership and control.

Article 74 **Market Access**

1. With respect to market access through the modes of supply defined in paragraph (y) of Article 73, each Party shall accord services and service suppliers of the other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of specific commitments in Annex 5.

Note: If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (y)(i) of Article 73 and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (y)(iii) of Article 73, it is thereby committed to allow related transfers of capital into its Area.

2. In sectors where market-access commitments are undertaken, the measures which a Party shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire Area, unless otherwise specified in its Schedule of specific commitments in Annex 5, are defined as:

- (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;
- (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
- (c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;

Note: This subparagraph does not cover measures of a Party which limit inputs for the supply of services.

- (d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and

directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;

- (e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and
- (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

Article 75 **National Treatment**

1. In the sectors inscribed in its Schedule of specific commitments in Annex 5, and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords to its own like services and service suppliers.

Note: Specific commitments assumed under this Article shall not be construed to require either Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

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

3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of a Party compared to like services or service suppliers of the other Party.

4. A Party may not invoke the preceding paragraphs of this Article under Chapter 14 with respect to a measure of the other Party that falls within the scope of an international agreement between them relating to the avoidance of double taxation.

Article 76 **Additional Commitments**

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Articles 74 and 75, including those regarding qualifications, standards or licensing matters. Such commitments shall be inscribed in a Party's Schedule of specific commitments in Annex 5.

Article 77 **Schedule of Specific Commitments**

- 1. Each Party shall set out in a schedule the specific commitments it undertakes under Articles 74, 75 and 76.
- 2. With respect to sectors where the specific commitments are undertaken, each Schedule of

specific commitments in Annex 5 shall specify:

- (a) terms, limitations and conditions on market access;
- (b) conditions and qualifications on national treatment;
- (c) undertakings relating to additional commitments; and
- (d) where appropriate, the time-frame for implementation of such commitments.

3. Measures inconsistent with both Articles 74 and 75 shall be inscribed in the column relating to Article 74. This inscription will be considered to provide a condition or qualification to Article 75 as well.

4. With respect to sectors or subsectors where the specific commitments are undertaken and which are scheduled "SS", all the existing measures inconsistent with Articles 74 and 75 shall be inscribed as terms, limitations, conditions and qualifications, referred to in subparagraphs 2(a) and (b) above.

5. For the purposes of transparency, sectors and subsectors which are not subject to any specific commitment under Article 74, 75 or 76 shall also appear in the Schedules of specific commitments in Annex 5.

6. Schedules of specific commitments shall be annexed to this Agreement as Annex 5.

Note: Services Sectoral Classification List (GATT Secretariat's Document MTN.GNS/W/120, dated 10 July 1991) serves as a guideline for the Parties in listing all services sectors in their respective schedules.

Article 78 **Modification of Schedules**

1. Any modification or withdrawal of specific commitments on trade in services shall be made in accordance with paragraph 1 of Article 171. In the negotiations for such modification or withdrawal, the Parties shall endeavour, in line with subparagraph 2(a) of Article XXI of the GATS, to maintain a general level of mutually advantageous commitments not less favourable to trade than that provided for in their Schedules of specific commitments in Annex 5 prior to such negotiations.

2. With regard to the same commitment that appears in a Party's Schedule of specific commitments under both the GATS and this Agreement, if modification or withdrawal has been made to such commitment with regard to its Schedule of specific commitments under the GATS and compensatory adjustment has been made to the other Party as an "affected Member" in accordance with Article XXI of the GATS, the Parties shall agree to amend this Agreement to incorporate such modification or withdrawal into it without further negotiation, subject to their applicable domestic procedures.

Article 79 **Most-Favoured-Nation Treatment**

If, after this Agreement enters into force, a Party enters into any agreement on trade in services with a non-Party, it shall consider a request by the other Party for the incorporation in this Agreement of treatment no less favourable than that provided under the former agreement.

Article 80 **Domestic Regulation**

1. In sectors where specific commitments are undertaken, each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.
2. Each Party shall maintain or institute as soon as practicable judicial, arbitral or administrative tribunals or procedures which provide, at the request of an affected service supplier of the other Party, for the prompt review of, and where justified, appropriate remedies for, administrative decisions affecting trade in services. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the Party shall ensure that the procedures in fact provide for an objective and impartial review.
3. The provisions of paragraph 2 above shall not be construed to require a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.
4. Where authorisation is required for the supply of a service on which a specific commitment has been made, the competent authorities of a Party shall, within a reasonable period of time after the submission of an application considered complete under that Party's domestic laws and regulations, inform the applicant of the decision concerning the application. At the request of the applicant, the competent authorities of the Party shall provide, without undue delay, information concerning the status of the application.
5. In sectors where a Party has undertaken specific commitments subject to any terms, limitations, conditions or qualifications set out therein, the Party shall not apply licensing and qualification requirements and technical standards that nullify or impair such specific commitments in a manner which:
 - (a) does not comply with the following criteria:
 - (i) based on objective and transparent criteria, such as competence and the ability to supply the service;
 - (ii) not more burdensome than necessary to ensure the quality of the service; or
 - (iii) in the case of licensing procedures, not in themselves a restriction on the supply of the service; and
 - (b) could not reasonably have been expected of that Party at the time the specific commitments in those sectors were made.
6. In sectors not subject to specific commitments in its Schedule, a Party shall endeavour to

ensure that licensing and qualification requirements and technical standards are in conformity, to the extent possible, with the criteria outlined in subparagraph 5(a) above.

7. In determining whether a Party is in conformity with its obligations under paragraph 5 above, account shall be taken of international standards of relevant international organisations applicable to that Party.

Note: The term “relevant international organisations” refers to international bodies whose membership is open to the relevant bodies of the Parties.

Article 81 Mutual Recognition

1. A Party may recognise the education or experience obtained, requirements met, or licences or certifications granted in the other Party for the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing or certification of service suppliers of the other Party.

2. Recognition referred to in paragraph 1 above, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement between the Parties or may be accorded unilaterally.

3. Where a Party recognises, by agreement or arrangement between the Party and a non-Party or unilaterally, the education or experience obtained, requirements met or licences or certifications granted in the non-Party, the Party shall accord the other Party an adequate opportunity to demonstrate that the education or experience obtained, requirements met or licences or certifications granted in the other Party should also be recognised.

Article 82 Transparency

Each Party shall prepare a non-legally binding list providing all relevant laws and regulations affecting the obligations under Articles 74, 75 and/or 76 in all sectors. Such a list shall be exchanged with the other Party and made public at the time of entry into force of this Agreement and shall be subject to future review and revision as necessary.

Note: The list under this Article is made solely for the purposes of transparency, and shall not be construed to affect the rights and obligations of a Party under this Chapter. Any review or revision under this Article is solely for the purposes of updating such list.

Article 83 Monopolies and Exclusive Service Suppliers

1. Each Party shall ensure that any monopoly supplier of a service in its Area does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with the Party’s specific commitments.

2. Where a Party’s monopoly supplier competes, either directly or through an affiliated

company, in the supply of a service outside the scope of its monopoly rights and which is subject to that Party's specific commitments, the Party shall ensure that such a supplier does not abuse its monopoly position to act in its Area in a manner inconsistent with such commitments.

3. If a Party has reason to believe that a monopoly supplier of a service of the other Party is acting in a manner inconsistent with paragraph 1 or 2 above, it may request the other Party to provide specific information concerning the relevant operations.

4. The provisions of this Article shall also apply to cases of exclusive service suppliers, where a Party, formally or in effect:

- (a) authorises or establishes a small number of service suppliers; and
- (b) substantially prevents competition among those suppliers in its Area.

Article 84 **Emergency Safeguard Measures**

The Parties shall enter into consultations with a view to starting negotiations on emergency safeguard measures no later than 6 months after the date of entry into force of this Agreement. The results of such negotiations, if any, shall be incorporated into this Chapter in accordance with paragraph 1 of Article 171.

Article 85 **Payments and Transfers**

1. Except under the circumstances envisaged in Article 86, a Party shall not apply restrictions on international transfers and payments for current transactions relating to its specific commitments.

2. Nothing in this Chapter shall affect the rights and obligations of the Parties as members of the International Monetary Fund (hereinafter referred to in this Article as "the Fund") under the Articles of Agreement of the International Monetary Fund, as may be amended, including the use of exchange actions which are in conformity with the Articles of Agreement of the International Monetary Fund, as may be amended, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its obligations under this Chapter regarding such transactions, except under Article 86, or at the request of the Fund.

Article 86 **Restrictions to Safeguard the Balance of Payments**

1. In the event of serious balance-of-payments and external financial difficulties or threat thereof, a Party may adopt or maintain restrictions on trade in services, including on payments or transfers for transactions.

2. The restrictions referred to in paragraph 1 above:

- (a) shall be applied on a national treatment basis;

- (b) shall ensure that the other Party is treated as favourably as any non-Party;
 - (c) shall be consistent with the Articles of Agreement of the International Monetary Fund, as may be amended;
 - (d) shall avoid unnecessary damage to the commercial, economic and financial interests of the other Party;
 - (e) shall not exceed those necessary to deal with the circumstances described in paragraph 1 above; and
 - (f) shall be temporary and be phased out progressively as the situation specified in paragraph 1 above improves.
3. In determining the incidence of such restrictions, a Party may give priority to the supply of services which are more essential to its economic or development programmes. However, such restrictions shall not be adopted or maintained for the purposes of protecting a particular service sector.
4. Any restrictions adopted or maintained under paragraph 1 above, or any changes therein, shall be promptly notified to the other Party.
5. The Party applying any restrictions in accordance with paragraph 1 above may, upon request by the other Party, commence consultations with the other Party promptly in order to review the restrictions adopted by the former Party.

Article 87 **Denial of Benefits**

1. Subject to prior notification and consultation, a Party may deny the benefits of this Chapter to a service supplier of the other Party that is an enterprise where the Party establishes that the service supplier is owned or controlled by persons of a non-Party.
2. A Party may deny the benefits of this Chapter to a service supplier of the other Party that is an enterprise where the Party establishes that the service supplier is owned or controlled by persons of a non-Party, and that denying Party:
- (a) does not maintain diplomatic relations with the non-Party; or
 - (b) adopts or maintains measures with respect to the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise.

Article 88 **Sub-Committee on Trade in Services**

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Trade in Services (hereinafter referred to in this Article as “Sub-Committee”) shall be established pursuant to Article 13.
2. The functions of the Sub-Committee shall be:

- (a) reviewing the implementation and operation of this Chapter;
- (b) exchanging information on domestic laws and regulations;
- (c) discussing any issues related to this Chapter as may be agreed upon;
- (d) reporting the findings of the Sub-Committee to the Joint Committee; and
- (e) carrying out other functions which may be delegated by the Joint Committee pursuant to Article 13.

Article 89 **Review**

1. The Parties shall enter into negotiations within 5 years after the date of entry into force of this Agreement for a general review of all services sectors including transport services, tourism services, financial services and telecommunications services. Such general review shall include a review on the scope of commitments scheduled “SS”.
2. The Parties shall enter into separate negotiations within 3 years after the date of entry into force of this Agreement for a review of maintenance and repair services, wholesale trade and retailing services and rental services.
3. The review referred to in paragraph 1 or 2 above shall include a review on the scope of any commitments as well as the terms, limitations, conditions, qualifications or undertakings inscribed in the Schedules of specific commitments in Annex 5 of the Parties regarding the above-mentioned services and be guided by the principle of progressive liberalisation as embodied in the GATS.
4. The Parties shall enter into negotiations within 5 years after the date of entry into force of this Agreement for a review of the provisions of paragraph 4 of Article 72 and paragraph 1 of Article 87.

Chapter 8 Investment

Article 90 Scope and Coverage

1. This Chapter shall apply to measures by a Party relating to:
 - (a) investors of the other Party;
 - (b) investments of investors of the other Party in the Area of the former Party; and
 - (c) with respect to Article 111, all investments in the Area of the former Party.
2. Nothing in this Chapter shall impose any obligation on either Party regarding measures pursuant to immigration laws and regulations.
3. This Chapter shall not apply to measures by a Party relating to investors of the other Party and their investments in service sectors.
4. Notwithstanding paragraph 3 above:
 - (a) Articles 94, 95, 96, 100, 102, 103, 105, 106, 107, 109, 110, 111 and 112 shall apply to measures by a Party relating to investors of the other Party and their investments in service sectors other than financial services sector with respect to the management, conduct, operation, maintenance, use, enjoyment and sale or other disposition of investments; and
 - (b) Articles 94, 102, 103, 105, 109 and 112 shall apply to measures by a Party relating to investors of the other Party and their investments in financial services sector with respect to the management, conduct, operation, maintenance, use, enjoyment and sale or other disposition of investments.

Note 1: For the purposes of subparagraph (b) above, compensation under Article 102, if any, shall be no more than the net asset value which is calculated from the difference between the value of assets and the value of liabilities including contingent liabilities of the affected enterprise supplying financial services.

Note 2: Within the definition of investments under this Chapter, investments referred to in subparagraph (b) above shall be limited to equity interest, reinvested earnings and permanent debt (that is loan capital).

5. Articles 93 and 96 shall not apply to any measure covered by an exception to, or derogation from, the obligations under Articles 3 or 4 of the Agreement on Trade-Related Aspects of Intellectual Property Rights in Annex 1C to the WTO Agreement, as may be amended (hereinafter referred to in this Agreement as “the TRIPS Agreement”), as specifically provided in those Articles and in Article 5 of the TRIPS Agreement.
6. This Chapter shall not apply to laws, regulations or procedures and practices governing the procurement by governmental agencies of goods and services purchased for governmental purposes and not with a view to commercial resale or with a view to use in the production of

goods or the supply of services for commercial sale.

Article 91 Definitions

For the purposes of this Chapter:

- (a) the term “Area” means with respect to a Party:
 - (i) the territory of that Party, including its territorial sea; and
 - (ii) the exclusive economic zone and the continental shelf with respect to which that Party exercises sovereign rights or jurisdiction in accordance with international law;
- (b) the term “buyer credit” means a fixed amount of credit under a financing contract between an investor and a buyer or a consumer, under which the investor of a Party makes a loan directly to the buyer of imported goods or the consumer of services other than financial services in the Area of the other Party specifically for the purpose of enabling the buyer or the consumer to make payments to a seller of the goods or a provider of the services in the Area of the former Party in relation to the sales contract of the goods or the services between the seller or the provider and the buyer or the consumer, but does not include a credit which is repaid within 3 years from the starting date of the financing contract;
- (c) the term “direct investment enterprise” means:
 - (i) an enterprise in the Area of a Party in which an investor of the other Party directly owns at least 10 percent of the total equity interest in the enterprise; or
 - (ii) an enterprise in the Area of a Party in which an investor of the other Party, whether directly and indirectly, or indirectly, owns equity interest such that at least 10 percent of the total equity interest in that enterprise is attributable to such investor;
- (d) the term “direct investor” means:
 - (i) an investor of a Party who directly owns at least 10 percent of the total equity interest in an enterprise in the Area of the other Party; or
 - (ii) an investor of a Party who directly and indirectly, or indirectly, owns equity interest in an enterprise in the Area of the other Party such that at least 10 percent of the total equity interest in that enterprise is attributable to such investor;

Note: For the purposes of subparagraphs (c) and (d) above, “indirectly owns” means ownership of equity interest in an enterprise by an investor through one or more successive enterprises, each of which directly owns at least 10 percent of the total equity interest of the next enterprise. Such ownership by the investor shall be based on the investor’s level of equity interest in such enterprises. The level of equity interest in each enterprise shall be sufficient to ensure attribution of at least 10 percent of the total equity interest of that enterprise to that investor.

- (e) the term “enterprise of the other Party” means any legal entity duly constituted or organised under applicable law of the other Party, whether for profit or otherwise, and whether privately-owned or controlled or governmentally-owned or controlled, including any corporation, trust, partnership, joint venture, sole proprietorship, association, organisation, company or branch;
- (f) an enterprise is:
 - (i) “owned” by persons of a Party or a non-Party if more than 50 percent of the equity interest in it is beneficially owned by such persons; and
 - (ii) “controlled” by persons of a Party or a non-Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions;
- (g) the term “financial services” shall have the same meaning as in subparagraph 5(a) of the Annex on Financial Services of GATS;
- (h) the term “freely usable currencies” means freely usable currencies as determined by the International Monetary Fund under the Articles of the Agreement of the International Monetary Fund, as may be amended;
- (i) the term “investment activities” means establishment, acquisition, expansion, management, conduct, operation, maintenance, use, enjoyment and sale or other disposition of investments;

Note: With respect to Article 111, the term “investment activities” includes those activities by investors of non-Parties, in which case the term “investments” also includes those owned by investors of non-Parties.

- (j) the term “investments” means:
 - (i) the following assets owned by a direct investor:
 - (AA) shares, stocks or other forms of equity interest in a direct investment enterprise, including rights derived therefrom;
 - (BB) reinvested earnings in a direct investment enterprise; or
 - (CC) bonds, debentures, other debt instruments and loans between a direct investor and its direct investment enterprise, including rights derived therefrom;
 - (ii) the following assets owned by a direct investment enterprise or its direct investor, arising out of transactions between the direct investor and the direct investment enterprise:
 - (AA) claims to money and claims to any performance under contracts having a financial value;
 - (BB) intellectual property rights as recognised by the laws and regulations of the Party in whose Area the investment is made;
 - (CC) rights conferred pursuant to the laws and regulations of the Party in whose Area the investment is made or contracts such as concessions, licences,

authorisations, and permits; or

- (DD) any other tangible and intangible, movable and immovable property, and any property rights, such as leases, mortgages, liens and pledges; or
- (iii) the following assets directly owned by an investor:
 - (AA) supplier credit where the original maturity is at least 3 years;
 - (BB) buyer credit where the original maturity is at least 3 years;
 - (CC) project financing where the original maturity is at least 5 years; or
 - (DD) rights under turnkey contracts;

Note 1: The term “investments” includes amounts yielded by investments, in particular, profits, capital gains, dividends, royalties, interests, fees and other current incomes. A change in the form in which assets are invested does not affect their character as investments.

Note 2: With respect to subparagraph 1(c) of Article 90, the term “investments” also includes those owned by investors of non-Parties.

- (k) the term “investor of the other Party” means a national or an enterprise that is making, or has made, investments in the Area of a Party and is a national or an enterprise of the other Party, except a branch of an enterprise of a non-Party which is located in the Area of the other Party;
- (l) the term “measure” means any measure by a Party whether in the form of a law, regulation, rule, procedure, decision, administrative action or any other form;
- (m) the term “measures by a Party” means measures adopted or maintained by central or local governments and authorities;
- (n) the term “national of the other Party” means a natural person having the nationality of the other Party in accordance with its applicable laws and regulations;
- (o) the term “person” means either a natural person or an enterprise;
- (p) the term “project financing” means a loan under a financing contract under which an investor of a Party makes a loan of a fixed amount to an enterprise established in the Area of the other Party for the specific purpose of enabling that enterprise to carry out a particular project, where the assets of the project are furnished as collateral for the loan, but does not include a loan which is repaid within 5 years from the starting date of the financing contract;

Note: The project referred to in subparagraph (p) above shall be economically value-added, and not purely engaged in financial transactions only.

- (q) the term “reinvested earnings” means direct investor’s share, in proportion to equity interest, of earnings which are not distributed as dividends or remitted from a direct investment enterprise to its direct investor;
- (r) the term “supplier credit” means a fixed amount of credit under a financing contract

between an investor and a buyer or a consumer, under which the investor who is a seller of exported goods or a provider of services other than financial services in the Area of a Party allows the buyer of the goods or the consumer of the services in the Area of the other Party to defer payment under the sales contract of the goods or the services between the investor and the buyer or the consumer, but does not include a credit which is repaid within 3 years from the starting date of the financing contract;

- (s) the term “transfers” means transfers and international payments;

Article 92

Observance of the Provisions of this Chapter

In fulfilling its obligations and commitments under this Chapter, each Party shall take such reasonable measures as may be available to it to ensure observance of the provisions of this Chapter by its local governments and authorities within its Area.

Article 93

National Treatment

1. In the sectors inscribed in Part 1 of Annex 6, and subject to any conditions and qualifications set out therein, each Party shall accord to investors of the other Party and to their investments treatment no less favourable than that it accords, in like circumstances, to its own investors and to their investments with respect to the establishment, acquisition and expansion of investments in its Area.
2. Each Party shall, subject to its laws and regulations existing on the date of entry into force of this Agreement, accord to investors of the other Party and to their investments treatment no less favourable than that it accords, in like circumstances, to its own investors and to their investments with respect to the management, conduct, operation, maintenance, use, enjoyment and sale or other disposition of investments in its Area.
3. Paragraph 2 above shall not apply to any measures specified by a Party in Part 2 of Annex 6.

Article 94

Access to the Courts of Justice

Each Party shall in its Area accord to investors of the other Party treatment no less favourable than the treatment which it accords in like circumstances to its own investors or investors of a non-Party with respect to access to its courts of justice and administrative tribunals and agencies in all degrees of jurisdiction, both in pursuit and in defense of such investors' rights.

Article 95

Minimum Standard of Treatment

Each Party shall accord to investments of investors of the other Party treatment in accordance

with international law, including fair and equitable treatment and full protection and security.

Note: This Article prescribes the customary international law minimum standard of treatment of aliens as the minimum standard of treatment to be afforded to investments of investors of the other Party. The concepts of “fair and equitable treatment” and “full protection and security” do not require treatment in addition to or beyond that which is required by the customary international law minimum standard of treatment of aliens, and do not create additional substantive rights. A determination that there has been a breach of another provision of this Agreement, or of a separate international agreement, does not establish that there has been a breach of this Article.

Article 96 **Most-Favoured-Nation Treatment**

1. If, after this Agreement enters into force, a Party enters into any agreement on investment with a non-Party, it shall consider a request by the other Party for the incorporation in this Agreement of treatment no less favourable than that provided under the former agreement with respect to the establishment, acquisition and expansion of investments.
2. Each Party shall accord to investors of the other Party and to their investments treatment no less favourable than that it accords, in like circumstances, to investors of any non-Party and to their investments with respect to the management, conduct, operation, maintenance, use, enjoyment and sale or other disposition of investments in its Area.
3. Paragraph 2 above shall not be construed so as to oblige a Party to extend to the investors of the other Party the benefit of any treatment, preference or privilege which may be extended by the former Party by virtue of any customs union, free trade area, a monetary union, similar international agreements leading to such unions or free trade areas, or other forms of regional economic cooperation to which either Party is or may become a party.
4. Paragraph 2 above shall not apply to any measures specified by a Party in Part 3 of Annex 6.

Article 97 **Performance Requirements**

1. Nothing in this Chapter shall prevent either Party from imposing or enforcing, as a condition for investment activities in its Area, any performance requirements, unless otherwise specified in Part 1 of Annex 6.
2. Nothing in this Chapter shall prevent either Party from imposing or enforcing, as a condition for granting or continued granting of an advantage, any performance requirements in connection with investment activities in its Area, unless otherwise specified in Part 1 of Annex 6.
3. Nothing in this Article and Annex 6 shall affect the rights and obligations of the Parties under the Agreement on Trade Related Investment Measures in Annex 1A to the WTO Agreement, as may be amended.

Article 98
Schedule of Specific Commitments

1. Each Party shall set out in a schedule the specific commitments it undertakes under paragraph 1 of Article 93 and paragraphs 1 and 2 of Article 97.
2. With respect to sectors where the commitments are undertaken, each Schedule of specific commitments in Part 1 of Annex 6 shall specify, where applicable:
 - (a) conditions and qualifications on national treatment; and
 - (b) any commitments on performance requirements.
3. Schedule of specific commitments shall be annexed to this Agreement as Part 1 of Annex 6.

Article 99
Modification of Commitments

Any modification or withdrawal of specific commitments under this Chapter shall be made in accordance with Article 171. In the negotiations for such modification or withdrawal, the Parties shall endeavour to maintain a general level of mutually advantageous commitments not less favourable to investment than that provided for in their Schedules of specific commitments in Annex 6 prior to such negotiations.

Article 100
Acquired Treatment

Each Party shall maintain, in accordance with its laws and regulations, the level of treatment which has been accorded to investors of the other Party and their investments with respect to investment activities.

Article 101
Transparency

1. Each Party shall ensure that its laws, regulations, administrative procedures, and administrative rulings of general application with respect to any matter covered by this Chapter are published or otherwise made available in such a manner as to enable interested persons and the other Party to become acquainted with them.
2. To the extent possible under its domestic laws and regulations, each Party shall:
 - (a) publish any such laws, regulations, administrative procedures and administrative rulings of general application that it adopts; and
 - (b) provide interested persons and the other Party a reasonable opportunity to comment on such measures.

Article 102

Expropriation and Compensation

1. Neither Party shall expropriate or nationalise investments in its Area of investors of the other Party or take any measure equivalent to expropriation or nationalisation (hereinafter referred to in this Chapter as “expropriation”) except:
 - (a) for a public purpose;
 - (b) on a non-discriminatory basis;
 - (c) in accordance with due process of law; and
 - (d) upon payment of prompt, adequate and effective compensation.
2. Compensation shall be equivalent to the fair market value of the expropriated investments at the time when the expropriation was publicly announced or when the expropriation occurred, whichever is the earlier. The fair market value shall not reflect any change in market value occurring because the expropriation had become publicly known earlier.
3. The compensation shall be paid without delay and shall carry an appropriate interest, in accordance with the laws and regulations of the Party making the expropriation. It shall be effectively realisable and freely transferable in a freely usable currency and shall be freely convertible, at the market exchange rate prevailing on the date of the expropriation, into the currency of the Party of the investors concerned and freely usable currencies.
4. The investors affected by expropriation shall have a right of access to the courts of justice or the administrative tribunals or agencies of the Party making the expropriation to seek a prompt review of the investor’s case and the amount of compensation in accordance with the principles set out in this Article.

Article 103

Protection from Strife

1. Each Party shall accord to investors of the other Party that have suffered loss or damage relating to their investments in the Area of the former Party due to armed conflict or state of emergency such as revolution, insurrection, civil disturbance or any other similar event in the Area of that former Party, treatment, as regards restitution, indemnification, compensation or any other settlement, that is no less favourable than that which it accords to its own investors or to investors of a non-Party.
2. Any payments made pursuant to paragraph 1 above shall be effectively realisable, freely convertible and freely transferable in a freely usable currency.

Article 104

Transfers

1. Each Party shall ensure that all transfers relating to investments in its Area of an investor of the other Party may be made freely in a freely usable currency and without delay. Such transfers shall include:

- (a) the initial capital and additional amounts to maintain or increase investments;
 - (b) profits, capital gains, dividends, royalties, interests, fees and other current incomes accruing from investments;
 - (c) proceeds from the total or partial sale or liquidation of investments;
 - (d) payments made under a contract including loan payments in connection with investments;
 - (e) earnings and remuneration of personnel from the other Party who work in connection with investments in the Area of the former Party;
 - (f) payments made in accordance with Articles 102 and 103; and
 - (g) payments arising out of the settlement of a dispute under Article 106.
2. Neither Party shall prevent transfers referred to in paragraph 1 above from being made without delay in a freely usable currency at the market rate of exchange prevailing on the date of the transfer.
3. Notwithstanding paragraphs 1 and 2 above, a Party may delay or prevent a transfer referred to in paragraph 1 above through the equitable, non-discriminatory and good-faith application of its laws relating to:
- (a) bankruptcy, insolvency or the protection of the rights of creditors;
 - (b) issuing, trading or dealing in securities;
 - (c) criminal matters; or
 - (d) ensuring compliance with orders or judgments in adjudicatory proceedings.

Article 105 Subrogation

1. If a Party or its designated agency makes a payment to any of its investors pursuant to an indemnity, guarantee or contract of insurance, arising from or pertaining to an investment of that investor within the Area of the other Party, the other Party shall:
- (a) recognise the assignment, to the former Party or its designated agency, of any right or claim of such investor that formed the basis of such payment; and
 - (b) recognise the right of the former Party or its designated agency to exercise by virtue of subrogation any such right or claim to the same extent as the original right or claim of the investor.
2. Articles 102, 103 and 104, shall apply *mutatis mutandis* as regards payment to be made to the Party or its designated agency first mentioned in paragraph 1 above by virtue of such assignment of right or claim, and the transfer of such payment.

Article 106
Settlement of Investment Disputes
between a Party and an Investor of the Other Party

1. For the purposes of this Chapter, an investment dispute is a dispute between a Party and an investor of the other Party concerning a claim that the investor has incurred loss or damage by reason of, or arising out of, an alleged breach of an obligation under this Chapter by the former Party.
2. In the event of an investment dispute, such investment dispute shall, as far as possible, be settled amicably through consultations between the parties to the investment dispute.
3. If the investment dispute cannot be settled through such consultations within 6 months from the date on which the investor requested for the consultations in writing and if the investor concerned has not submitted the investment dispute for resolution to courts of justice or administrative tribunals under the law of the Party that is a party to the investment dispute (hereinafter referred to in this Article as the “disputing Party”), that investor may submit the investment dispute to one of the following international conciliations or arbitrations:
 - (a) conciliation or arbitration in accordance with the provisions of the Convention on the Settlement of Investment Disputes between States and Nationals of Other States done at Washington, 18 March 1965, as may be amended (hereinafter referred to in this Article as “the ICSID Convention”), provided that both Parties are parties to the ICSID Convention;
 - (b) conciliation or arbitration under the Additional Facility Rules of the International Centre for Settlement of Investment Disputes, as may be amended provided that one of the Parties is a party to the ICSID Convention; or
 - (c) arbitration under the Arbitration Rules of the United Nations Commission on International Trade Law, adopted by the United Nations Commission on International Trade Law on 28 April 1976, as may be amended.

In respect of a particular claim, exercise of the right under this paragraph to submit an investment dispute to an arbitration shall be deemed to have been made to the exclusion of any other dispute settlement procedures specified in this paragraph and proceedings before courts of justice or administrative tribunals under the law of the disputing Party, unless the arbitration proceedings have been terminated before a final award on the merit of the case has been rendered.

4. The applicable arbitration rules shall govern the arbitration referred to in this Article except to the extent modified by this Article.
5. An investor that is a party to an investment dispute who intends to submit an investment dispute pursuant to subparagraph 3(a), (b) or (c) above (hereinafter referred to in this Article as the “disputing investor”) shall give to the disputing Party written notice of intent to do so at least 90 days before the claim is submitted. The notice of intent shall specify:
 - (a) the name and address of the disputing investor;
 - (b) the specific measures of the disputing Party at issue and a brief summary of the factual

and legal basis of the dispute sufficient to present the problem clearly, including the provisions of this Chapter alleged to have been breached; and

- (c) the dispute settlement procedures set forth in subparagraph 3(a), (b) or (c) above which the disputing investor intends to choose.

6. Each Party hereby consents to the submission of investment disputes to international conciliation or arbitration as provided for in this Article. If more than 2 years have elapsed since the date the disputing investor knew or ought to have known, whichever is the earlier, of the loss or damage which, it is alleged, has been incurred by the disputing investor, the consent above shall be invalidated.

7. Paragraph 3 above shall not prevent the disputing investor from initiating or continuing an action that seeks interim injunctive relief that does not involve the payment of damages before courts of justice or administrative tribunals under the law of the disputing Party provided that the action is brought for the sole purpose of preserving the disputing investor's rights and interests while the arbitration is pending.

8. Unless the disputing investor and the disputing Party (hereinafter referred to in this Article as the "disputing parties") agree otherwise, the arbitral tribunal shall comprise 3 arbitrators, one arbitrator appointed by each of the disputing parties and the third, who shall be the presiding arbitrator, appointed by agreement of the disputing parties. If the disputing investor or the disputing Party fails to appoint an arbitrator within 75 days from the date on which the investment dispute was submitted to arbitration, the Secretary-General of the International Centre for Settlement of Investment Disputes, upon request by either of the disputing parties, shall appoint, in his or her discretion, the arbitrator or arbitrators not yet appointed subject to the requirement of paragraphs 9 and 10 below.

9. Unless the disputing parties agree otherwise, the third arbitrator shall not be of the same nationality as the disputing investor, nor be a national of the disputing Party, nor have his or her usual place of residence in the Area of either of the Parties, nor be employed by either of the disputing parties at the time of his or her appointment.

10. Each of the disputing parties may indicate up to 3 nationalities, the appointment of arbitrators of which is unacceptable to it. In this event, the Secretary-General of the International Centre for Settlement of Investment Disputes may not appoint as an arbitrator any person whose nationality is indicated by any of the disputing parties.

11. Any arbitration under this Article shall be held in a country that is a party to the Convention on the Recognition and Enforcement of Foreign Arbitral Awards, done at New York on 10 June 1958, as may be amended.

12. Where an arbitral tribunal makes a final award against a disputing Party, it may award, separately or in combination, only:

- (a) payment of monetary damages and applicable interest; and
- (b) restitution of property, in which case the award shall provide that the disputing Party may pay monetary damages and any applicable interest in lieu of restitution.

Costs may also be awarded in accordance with the applicable arbitration rules.

13. Any arbitral award rendered pursuant to this Article shall be final and binding upon the disputing parties. Each Party shall carry out without delay the provisions of any such award and provide in its Area for the enforcement of such award in accordance with its relevant laws and regulations.

14. In an arbitration under this Article, a Party shall not assert, as a defense, counterclaim, right of set-off or otherwise, that the disputing investor has received or will receive, pursuant to an insurance or guarantee contract, indemnification or other compensation for all or part of its alleged damages.

15. This Article shall not apply to investment disputes:

- (a) arising out of events which occurred, or to investment disputes which had been settled, prior to the entry into force of this Agreement;
- (b) with respect to obligations under Article 97; and
- (c) with respect to measures other than those relating to the management, conduct, operation, maintenance, use, enjoyment, and sale or other disposition of investments.

Article 107 Special Formalities

Notwithstanding Articles 93 and 96, each Party may prescribe special formalities in connection with investment activities of investors of the other Party in its Area, such as the compliance with registration requirements, provided that such special formalities do not impair the substance of the rights under this Chapter.

Article 108 Temporary Safeguard Measures

1. A Party may adopt or maintain measures inconsistent with its obligations under Article 93 relating to cross-border capital transactions and Article 104:

- (a) in the event of serious balance-of-payments and external financial difficulties or threat thereof; or
- (b) in cases where, in exceptional circumstances, movements of capital cause or threaten to cause economic or financial crisis.

2. The measures referred to in paragraph 1 above:

- (a) shall ensure that the other Party is treated as favourably as any non-Party;
- (b) shall be consistent with the Articles of Agreement of the International Monetary Fund, as may be amended;
- (c) shall avoid unnecessary damage to the commercial, economic and financial interests of the other Party;
- (d) shall not exceed those necessary to deal with the circumstances described in paragraph

1 above; and

(e) shall be temporary and be phased out progressively as the situation specified in paragraph 1 above improves.

3. In determining the incidence of such measures, a Party may give priority to the sectors which are more essential to its economic development. However, such measures shall not be adopted or maintained for the purposes of protecting a particular sector.

4. Any measures adopted or maintained under paragraph 1 above, or any changes therein, shall be promptly notified to the other Party.

5. The Party applying any measures in accordance with paragraph 1 above may, upon request by the other Party, commence consultations with the other Party promptly in order to review the measures adopted by the former Party.

6. Nothing in this Chapter shall be regarded as altering the rights enjoyed and obligations undertaken by a Party as a party to the Articles of Agreement of the International Monetary Fund, as may be amended.

Article 109
Prudential Measures and
Measures to Ensure the Stability of the Macroeconomy or
the Exchange Rate

1. Notwithstanding any other provisions of this Chapter, a Party shall not be prevented from taking:

(a) measures for prudential reasons, including for the protection of investors, depositors, policy holders or persons to whom a fiduciary duty is owed by an enterprise supplying financial services, or to ensure the integrity and stability of the financial system; or

(b) measures to ensure the stability of the macroeconomy or the exchange rate.

Note: The measures referred to in subparagraph (b) above include measures relating to monetary policy or measures to deter speculative capital flows. Such measures shall be no more than necessary to meet the objectives of ensuring the stability of the macroeconomy or the exchange rate. Measures to ensure the stability of the macroeconomy or the exchange rate do not cover measures relating to promotion or protection of a particular sector.

2. Where such measures do not conform with the provisions of this Chapter, they shall not be used as a means of avoiding the Party's commitments or obligations under this Chapter.

Article 110
Taxation Measures as Expropriation

1. Article 102 shall apply to taxation measures, to the extent that such taxation measures constitute expropriation as provided for in paragraph 1 of Article 102.

2. Where paragraph 1 above applies, Articles 94 and 106 shall also apply in respect of taxation measures.
3. (a) No investor may invoke Article 102 as the basis for an investment dispute under Article 106, where it has been determined pursuant to subparagraph (b) below that the measure is not an expropriation.
 - (b) The investor who seeks to invoke Article 102 with respect to a taxation measure shall refer the issue, at the time that it gives a written request under paragraph 5 of Article 106, to the competent authorities of both Parties to determine whether such a measure is not an expropriation. If the competent authorities of both Parties do not consider the issue or, having considered it, fail to determine that the measure is not an expropriation within a period of 180 days of such referral, the investor may submit its claim to arbitration under Article 106.
 - (c) For the purpose of subparagraph (b) above, the term “competent authorities” means:
 - (i) in the case of Japan, the Minister of Finance or his authorised representative; and
 - (ii) in the case of Thailand, the Minister of Finance or his authorised representative.

Article 111 **Environmental Measures**

Each Party recognises that it is inappropriate to encourage investment by relaxing its environmental measures. To this effect, each Party shall not waive or otherwise derogate from such environmental measures as an encouragement for investment activities in its Area.

Article 112 **Denial of Benefits**

1. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of that other Party and to investments of such investor where the Party establishes that the enterprise is owned or controlled by persons of a non-Party and the denying Party:
 - (a) does not maintain diplomatic relations with the non-Party; or
 - (b) adopts or maintains measures with respect to the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise or to its investments.
2. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of that other Party and to investments of such investor where the Party establishes that the enterprise is owned or controlled by persons of a non-Party and the enterprise has no substantive business operations in the Area of that other Party.

Article 113
Sub-Committee on Investment

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Investment (hereinafter referred to in this Article as the “Sub-Committee”) shall be established pursuant to Article 13.
2. The functions of the Sub-Committee shall be:
 - (a) reviewing the implementation and operation of this Chapter;
 - (b) exchanging information on any matters related to this Chapter;
 - (c) discussing any issues related to this Chapter as may be agreed upon;
 - (d) reporting the findings and the outcome of discussions of the Sub-Committee to the Joint Committee; and
 - (e) carrying out other functions which may be delegated by the Joint Committee in accordance with Article 13.

Article 114
Review

The Parties shall enter into negotiations within 5 years after the date of entry into force of this Agreement for a general review of their commitments made under Articles 93 and 97 in all non-service sectors and shall enter into negotiation within the sixth year after the date of entry into force of this Agreement for a review of the provisions of paragraphs 4 and 6 of Article 90 and of Article 96.

Chapter 9

Movement of Natural Persons

Article 115

Scope and Coverage

1. This Chapter shall apply to measures affecting the movement of natural persons of a Party who enter the other Party and fall under one of the categories referred to in paragraph 1 of Article 117.
2. This Chapter shall not apply to measures affecting natural persons seeking access to the employment market of the Parties, nor shall it apply to measures regarding citizenship, residence or employment on a permanent basis.
3. This Chapter shall not prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in, the former Party, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to the other Party under the terms of a specific commitment.

Note: The sole fact of requiring a visa for natural persons of a certain nationality or citizenship and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.

Article 116

Definition

For the purposes of this Chapter, the term “natural person of the other Party” means a natural person who resides in the other Party or elsewhere and who under the law of the other Party is a national of that other Party.

Article 117

Specific Commitments

1. Each Party shall set out in Annex 7 the specific commitments it undertakes for any of the following categories:
 - (a) short-term business visitors of the other Party;
 - (b) intra-corporate transferees of the other Party;
 - (c) investors of the other Party;
 - (d) natural persons of the other Party who engage in professional services;
 - (e) natural persons of the other Party who engage in business activities, which require technology or knowledge at an advanced level or which require specialised skills belonging to particular fields of industry, on the basis of a personal contract with public

or private organisations in the former Party; and

(f) instructors of the other Party.

2. Natural persons covered by a specific commitment referred to in paragraph 1 above shall be granted entry and temporary stay in accordance with the terms and conditions of the specific commitment set out in Annex 7, provided that the natural persons comply with immigration laws and regulations applicable to entry and temporary stay which are not inconsistent with the provisions of this Chapter.

3. Neither Party shall impose or maintain any limitations on the total number of visas to be granted in the Parties to natural persons of the other Party under paragraph 1 above, unless otherwise specified in Annex 7.

Article 118 **Requirements and Procedures Relating** **to the Movement of Natural Persons**

1. Each Party shall publish or otherwise make available to the other Party on the date of entry into force of this Agreement, with respect to natural persons covered by that Party's specific commitments under this Chapter, information on requirements and procedures necessary for an effective application for the grant of entry into, initial or renewal of temporary stay in and, where applicable, permission to work in, and a change of status of temporary stay in, that Party.

2. Each Party shall endeavour to provide, upon request by a natural person of the other Party, information on requirements and procedures referred to in paragraph 1 above.

3. Each Party shall endeavour to promptly inform the other Party of the introduction of any new requirements and procedures, or changes in any existing requirements and procedures referred to in paragraph 1 above that affect the effective application for the grant of entry into, initial or renewal of temporary stay in and, where applicable, permission to work in, and a change of status of temporary stay in, that Party.

4. Each Party shall ensure that fees charged by its competent authorities on application referred to in paragraph 1 above do not in themselves represent an unjustifiable impediment to movement of natural persons under this Chapter.

5. Each Party shall endeavour, to the maximum extent possible, to take measures to simplify the requirements and to facilitate and expedite the procedures relating to the movement of natural persons of the other Party within the framework of its laws and regulations. Specific commitments on such measures shall be set out in Annex 7.

Article 119 **Mutual Recognition**

1. For the purposes of facilitating movement of natural persons under this Chapter, a Party may recognise the education or experience obtained, requirements met, or licences or certifications granted in the other Party for the purposes of the fulfilment, in whole or in part, of its standards

or criteria for the authorisation, licensing or certification of natural persons of the other Party.

2. Recognition referred to in paragraph 1 above, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement between the Parties or may be accorded unilaterally.

3. Where a Party recognises, by agreement or arrangement between the Party and a non-Party or unilaterally, the education or experience obtained, requirements met or licences or certifications granted in the non-Party, the Party shall accord the other Party an adequate opportunity to demonstrate that the education or experience obtained, requirements met or licences or certifications granted in the other Party should also be recognised.

Article 120

Sub-Committee on Movement of Natural Persons

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Movement of Natural Persons (hereinafter referred to in this Article as “Sub-Committee”) shall be established pursuant to Article 13 (Joint Committee).

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

- (a) reviewing the implementation and operation of this Chapter;
- (b) reviewing the scope of the commitments of the Parties under this Chapter including seeking possibilities for the Parties to make commitments that are not included in the specific commitments under paragraph 1 of Article 117, taking into account the Parties’ respective needs and mutual benefits.
- (c) discussing any issues related to this Chapter as may be agreed upon;
- (d) reporting the findings of the Sub-Committee to the Joint Committee; and
- (e) carrying out other functions which may be delegated by the Joint Committee pursuant to Article 13 (Joint Committee).

3. The Sub-Committee shall work in close consultation with the Special Sub-Committee on Mutual Recognition provided for under subparagraph 6 below and shall take into consideration the findings of the Special Sub-Committee referred to in subparagraph 6 (b) (v) below.

4. The Sub-Committee shall be composed of representatives of the Governments of the Parties.

5. The Sub-Committee shall meet at least once a year.

6. (a) For the purposes of the effective implementation and operation of Article 119, the Sub-Committee shall establish a Special Sub-Committee on Mutual Recognition (hereinafter referred to in this Article as “Special Sub-Committee”).

(b) The functions of the Special Sub-Committee shall be:

- (i) reviewing the implementation and operation of the said Article;
- (ii) seeking possibilities for the Parties to make commitments on matters referred to

in the said Article, taking into account the Parties' respective needs and mutual benefits;

- (iii) identifying areas for and ways of furthering cooperation between the Parties in the matters concerning mutual recognition;
- (iv) discussing any issues related to the said Article as may be agreed upon; and
- (v) reporting the findings of the Special Sub-Committee, through the Sub-Committee, to the Joint Committee.

Article 121 **Further Negotiations**

The Parties shall, after the date of the entry into force of this Agreement, enter into negotiations with each other in accordance with Annex 7.

Chapter 10

Intellectual Property

Article 122

General Provisions

1. The Parties shall grant and ensure adequate, effective and non-discriminatory protection of intellectual property, promote efficiency and transparency in the administration of intellectual property protection system, and provide for measures for the enforcement of intellectual property rights against infringement, counterfeiting and piracy, in accordance with the provisions of this Chapter and the international agreements to which both Parties are parties.
2. Intellectual property referred to in this Chapter shall mean all categories of intellectual property:
 - (a) that are subject of Articles 130 through 137; or
 - (b) that are under the TRIPS Agreement or the relevant international agreements referred to in the TRIPS Agreement.
3. The Parties recognise the importance of the international agreements which provide the international standards of protection of intellectual property.
4. The Parties reaffirm their commitment to comply with the obligations set out in the following international agreements and the cited provisions thereof:
 - (a) the TRIPS Agreement;
 - (b) the Berne Convention; and
 - (c) Articles 1 through 12, and Article 19, of the Paris Convention.

Article 123

Definitions

For the purposes of this Chapter:

- (a) the term “Berne Convention” means the Berne Convention for the Protection of Literary and Artistic Works of 9 September 1886, as amended and as may be amended;
- (b) the term “Nice Agreement” means the Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks of 15 June 1957, as amended and as may be amended;
- (c) the term “Paris Convention” means the Paris Convention for the Protection of Industrial Property of 20 March 1883, as amended and as may be amended;
- (d) the term “rights management information” means information which identifies a work, performance or phonogram; the author of the work, the performer of the performance or the producer of the phonogram; the owner of any right in the work, performance, or phonogram; or information about the terms and conditions of the use of the

work, performance, or phonogram; and any numbers or codes that represent such information, when any of these items of information is attached to a copy of a work, a fixed performance or a phonogram or appears in connection with the communication or making available of a work, a fixed performance or a phonogram to the public; and

- (e) the term “Strasbourg Agreement” means the Strasbourg Agreement Concerning the International Patent Classification of 24 March 1971, as amended and as may be amended.

Article 124

National Treatment

Each Party shall accord to nationals of the other Party treatment no less favourable than the treatment it accords to its own nationals with regard to the protection of intellectual property in accordance with Articles 3 and 5 of the TRIPS Agreement.

Note: For the purposes of this Chapter, “nationals” shall have the same meaning as in the TRIPS Agreement. For the purposes of Articles 124 and 125, “protection” shall include matters affecting the availability, acquisition, scope, maintenance and enforcement of intellectual property rights as well as those matters affecting the use of intellectual property rights specifically addressed in this Chapter.

Article 125

Most-Favoured-Nation Treatment

Each Party shall accord to nationals of the other Party treatment no less favourable than the treatment it accords to the nationals of a non-Party with regard to the protection of intellectual property in accordance with Articles 4 and 5 of the TRIPS Agreement.

Article 126

Streamlining and Harmonisation of Procedural Matters

1. For the purposes of providing efficient administration of intellectual property protection system, each Party shall take appropriate measures to streamline its administrative procedures concerning intellectual property.
2. Applications for and grants of patents and publications thereof shall, to the fullest extent possible, be classified in accordance with the international patent classification system established under the Strasbourg Agreement. Applications for registrations of and registrations of trademarks for goods and services and publication thereof shall, to the fullest extent possible, be classified in accordance with the international classification system of goods and services established under the Nice Agreement.
3. Each Party shall ensure that any filing of an application for a patent, or for a registration of a utility model, or of an industrial design, or of a trademark that is equivalent to a regular national filing be recognised as giving rise to the right of priority stipulated in Article 4 of the

Paris Convention.

Note: For the purposes of this paragraph, “regular national filing” means any filing that is adequate to establish the date on which the application was filed in any party to the Paris Convention or member of the World Trade Organization (hereinafter referred to in this Chapter as “the WTO”), whatever may be the subsequent fate of the application.

Article 127

Transparency

For the purposes of further promoting transparency in the administration of intellectual property protection system, each Party shall, in accordance with its laws and regulations, take appropriate measures to:

- (a) publish or make easily available to the public information on applications for and grants of patents and applications for registrations of and registrations of utility models, industrial designs, trademarks, layout-designs of integrated circuits and new varieties of plants, and information contained in the files thereof held by the competent authorities;
- (b) make easily available to the public information on applications for the suspension by the customs authority of the release of goods infringing intellectual property rights; and
- (c) make easily available to the public information (including statistical information) on its efforts to provide effective enforcement of intellectual property rights and other information with regard to intellectual property protection system.

Article 128

Promotion of Public Awareness Concerning Protection of Intellectual Property

The Parties shall take necessary measures to enhance public awareness of protection of intellectual property including educational and dissemination projects on the use of intellectual property as well as on the enforcement of intellectual property rights.

Article 129

Objectives

1. The protection and enforcement of intellectual property rights should contribute to the promotion of technological innovation and to the transfer and dissemination of technology, to the mutual advantage of producers and users of technological knowledge and in a manner conducive to social and economic welfare, and to a balance of rights and obligations.
2. This Chapter should be interpreted and implemented in a manner supportive of the Parties’ rights to take measures to protect public health in accordance with the TRIPS Agreement and the decisions by the Ministerial Conference or the General Council of the WTO, related to the TRIPS Agreement and public health.

Article 130

Patents

1. Patents shall be available for any inventions, whether products or processes, in all fields of technology, provided that they are new, involve an inventive step and are capable of industrial application in accordance with Article 27 of the TRIPS Agreement.
2. Each Party shall ensure that a claimed invention shall not be new, if it is publicly known, described in a publication distributed or made available to the public through telecommunication line in either Party or in any non-Party before the filing date of the patent application for the invention or, where priority is claimed, the priority date of the application, in accordance with its laws and regulations.
3. Each Party shall ensure that any patent application shall not be rejected solely on the grounds that the subject matter claimed in the application is related to a naturally occurring micro-organism.

Article 131

Industrial Designs

1. Each Party shall provide for the protection of independently created industrial designs that are new or original in accordance with Article 25 of the TRIPS Agreement.
2. Each Party shall ensure that a claimed industrial design shall not be new, if it is publicly known or described in a publication distributed in either Party or in any non-Party before the filing date of the application for the registration of the industrial design or, where priority is claimed, the priority date of the application, in accordance with its laws and regulations.
3. Each Party shall ensure that the owner of a protected industrial design shall have the right to prevent third parties not having the owner's consent from making, selling or importing articles bearing or embodying a design which is a copy, or substantially a copy of the protected design, when such acts are undertaken for commercial purposes.

Article 132

Trademarks for Goods and Services

1. Each Party shall ensure that the owner of a registered trademark shall have the exclusive right to prevent all third parties not having the owner's consent from using in the course of trade identical or similar signs for goods or services which are identical or similar to those in respect of which the trademark is registered, where such use would result in a likelihood of confusion.
2. Each Party shall provide, in at least one of the following circumstances, that the registration of a trademark, which is identical or similar to a trademark well-known in either Party or in any non-Party as indicating the goods or services of another person shall be refused or cancelled:
 - (a) if use of that trademark is for unfair intentions, *inter alia*, intention to gain an unfair profit or intention to cause damage to such person; or

- (b) if the public might be confused as to the owner or origin of the goods or services.

Article 133 **Copyright and Related Rights**

1. Each Party shall endeavour to provide to authors, performers and producers of phonograms the exclusive right of authorizing the making available to the public of their works, performances fixed in phonograms and phonograms, respectively, by wire or wireless means, in such a way that members of the public may access them from a place and at a time individually chosen by them.
2. Each Party shall endeavour to provide adequate legal protection and effective legal remedies against the circumvention of effective technological measures that are used by authors, performers or producers of phonograms in connection with the exercise of their rights under the laws and regulations of the Party and that restrict acts, in respect of their works, performances or phonograms, which are not authorised by the authors, performers or producers of phonograms concerned or permitted by the laws and regulations of the Party.
3. Each Party shall endeavour to provide adequate and effective legal remedies against any person knowingly performing any of the following acts knowing, or with respect to civil remedies having reasonable grounds to know, that it will induce, enable, facilitate or conceal an infringement of copyright or related rights:
 - (a) to remove or alter any electronic rights management information without authority;
or
 - (b) to distribute, import for distribution, broadcast, communicate or make available to the public, without authority, works, copies of works, performances, copies of fixed performances or phonograms knowing that electronic rights management information has been removed or altered without authority.
4. Each Party shall, in accordance with its laws and regulations, take appropriate measures to facilitate the activities to be conducted by the collective management organizations for copyright and related rights in that Party.

Article 134 **Geographical Indications**

1. Each Party shall ensure, in accordance with its laws and regulations and in conformity with relevant international agreements to which both Parties are parties, protection of geographical indications with regard to any goods.
2. The Parties shall exchange views on issues relating to protection of geographical indications including any strengthening of such protection. The Sub-Committee on Intellectual Property referred to in Article 143 shall provide a forum for this purpose.

Article 135

New Varieties of Plants

1. The Parties recognise the importance of protecting new varieties of plants in a manner based on international standards. For this purpose, each Party shall ensure that rights relating to new varieties of plants are adequately protected.
2. Each Party shall, having due regard to concerns of the other Party, endeavour to protect as many plant genera or species as possible in a manner stated in paragraph 1 above as early as practicable.
3. Notwithstanding Articles 124 and 125, each Party may, in accordance with its laws and regulations, limit the scope of the plant genera or species for which the Party accords the rights referred to in paragraph 1 above to the nationals of the other Party to the genera or species for which the other Party accords the rights to the nationals of the former Party.

Article 136

Unfair Competition

1. Each Party shall provide for effective protection against unfair competition.
2. Any act of competition contrary to honest practices in industrial or commercial matters constitutes an act of unfair competition. The following acts of unfair competition, in particular, shall be prohibited:
 - (a) all acts of such a nature as to create confusion by any means whatever with the establishment, the goods, or the industrial or commercial activities, of a competitor;
 - (b) false allegations in the course of trade of such a nature as to discredit the establishment, the goods, or the industrial or commercial activities, of a competitor;
 - (c) indications or allegations the use of which in the course of trade is liable to mislead the public as to the nature, the manufacturing process, the characteristics, the suitability for their purpose, or the quantity, of the goods.
3. Each Party shall establish appropriate remedies to prevent or punish the acts of unfair competition referred to in subparagraph 2(a) through (c) above.

Article 137

Protection of Undisclosed Information

Each Party shall ensure in its laws and regulations adequate and effective protection of undisclosed information in accordance with Article 39 of the TRIPS Agreement.

Article 138

Enforcement – Border Measures

1. Each Party shall, in accordance with Articles 51 and 52 of the TRIPS Agreement, provide for procedures concerning the suspension by the customs authority of the release of infringing

goods at least in cases of infringement of trademarks and copyrights and related rights.

2. Each Party shall ensure that the procedures referred to in paragraph 1 above do not impose upon the right holders who filed the applications for such procedures overly burdensome requirements concerning provision of evidence of infringement.
3. Where the competent authorities of a Party has decided to suspend the release of goods infringing trademarks, or copyrights or related rights, the competent authorities of that Party shall, in accordance with that Party's laws and regulations, inform the right holder of the names and addresses of the consignor and the importer of the goods in question.
4. Each Party shall ensure, in cases of infringement of trademarks or copyrights or related rights, that its competent authorities may initiate border measures *ex officio*, without the need for an application by the right holder whose intellectual property rights have been infringed.
5. Each Party shall ensure that its competent authorities do not allow the re-exportation of the goods infringing trademarks or copyrights or related rights other than in exceptional circumstances.

Article 139 **Enforcement – Civil Remedies**

Each Party shall ensure that the right holder of intellectual property has the right to claim against the infringer damages adequate to compensate for the injury the right holder has suffered because of an infringement of that person's intellectual property right by an infringer who knowingly, or with reasonable grounds to know, engaged in infringing activity.

Article 140 **Enforcement – Criminal Remedies**

1. Each Party shall provide for criminal procedures and penalties to be applied at least in cases of infringement of patents, utility models, industrial designs, trademarks, copyrights and related rights, layout-designs of integrated circuits and rights relating to new varieties of plants, committed wilfully and on a commercial scale.
2. The penalties referred to in paragraph 1 above shall include imprisonment and/or monetary fines sufficient to provide a deterrent, consistently with the level of penalties applied for crimes of a corresponding gravity.
3. Each Party shall provide its judicial authority with the authority to order, in cases of infringement provided for in paragraph 1 above, the seizure of all infringing goods and related implements the predominant use of which has been in the commission of the offence, and documentary evidence.
4. Each Party shall ensure, at least in cases of infringement of patents, utility models, industrial designs, trademarks and rights relating to new varieties of plants, committed wilfully and on a commercial scale, that its competent authorities may initiate criminal proceedings *ex officio*, without the need for a formal complaint by the right holder whose intellectual property rights have been infringed.

Article 141

Enforcement – General

The Parties reaffirm their obligations under the TRIPS Agreement to provide for effective and appropriate means for the enforcement of intellectual property rights. Recognizing that intellectual property rights are private rights, the Parties share the view that cooperation between the competent authorities and right holders is of great importance for the effective implementation of enforcement of intellectual property rights. Such cooperation may include assistance to the competent authorities in taking their legal measures against infringement of intellectual property rights.

Article 142

Assistance for Acquisition of Intellectual Property Rights for Small and Medium Enterprises

Each Party shall, in accordance with its laws and regulations, take appropriate measures to provide assistance to small and medium enterprises for acquisition of intellectual property rights, which may include reduction of official fees.

Article 143

Sub-Committee on Intellectual Property

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Intellectual Property (hereinafter referred to in this Article as “Sub-Committee”) shall be established pursuant to Article 13.
2. The functions of the Sub-Committee shall be:
 - (a) reviewing the implementation and operation of this Chapter;
 - (b) discussing any issues related to intellectual property with a view to enhancing protection of intellectual property and enforcement of intellectual property rights and to promoting efficient and transparent administration of intellectual property system, such as:
 - (i) issues on application procedure including requirement of authentication of power of attorney;
 - (ii) issues on industrial designs including exception to lack of novelty, and deferment of publications;
 - (iii) issues on trademarks including fee system, single application for goods and/or services in several classes, and renewal of registration;
 - (iv) protection of new varieties of plants;
 - (v) issues on prevention of unfair competition including registration and use of domain names in bad faith and imitation of configuration of goods, and injunctive relief for unfair competition;

- (vi) issues on adequate and effective enforcement including procedures for border measures; and
 - (vii) utilization and commercialization of intellectual property rights for small and medium enterprises;
- (c) discussing the following issues:
- (i) protection of partial designs;
 - (ii) opportunities to make observations in case of intended refusal of applications for registrations of trademarks; and
 - (iii) traditional knowledge, genetic resources and folklore;
- (d) exchanging views on issues relating to protection of geographical indications including any strengthening of such protection as referred to in paragraph 2 of Article 134;
- (e) reporting and making appropriate recommendations, as needed, to the Joint Committee; and
- (f) carrying out other functions as may be delegated by the Joint Committee pursuant to Article 13.
3. The Sub-Committee shall be composed of representatives of the Governments of the Parties, and may invite representatives of relevant entities other than the Governments of the Parties, including those from private sectors, with necessary expertise relevant to the issues to be discussed.
4. The Sub-Committee shall meet at such venues and times as may be agreed upon.

Article 144 **Security Exceptions**

For the purposes of this Chapter, Article 73 of the TRIPS Agreement is incorporated into and made part of this Agreement, *mutatis mutandis*.

Chapter 11

Government Procurement

Article 145

Exchange of Information on Government Procurement

1. The Parties shall, subject to their respective laws and regulations, exchange information, to the extent possible in the English language and in a timely manner, on their respective laws and regulations, policies and practices on government procurement, as well as on any reforms to their existing government procurement regimes.
2. Each Party designates a contact point for the exchange of information and for providing information to suppliers of the other Party interested in procurement opportunities in particular sectors as follows:
 - (a) for Japan, the Ministry of Foreign Affairs; and
 - (b) for Thailand, the Ministry of Finance.

Article 146

Sub-Committee on Government Procurement

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Government Procurement (hereinafter referred to in this Article as “Sub-Committee”) shall be established pursuant to Article 13.
2. The functions of the Sub-Committee shall be:
 - (a) discussing issues and ways to enhance cooperation for mutual benefit of the Parties in the field of government procurement;
 - (b) reporting the findings of the Sub-Committee to the Joint Committee; and
 - (c) carrying out other functions, based on the principle of mutual benefit, which may be delegated by the Joint Committee pursuant to Article 13.
3. The composition of the Sub-Committee shall be specified in the Implementing Agreement.
4. The Sub-Committee shall meet at such venues and times as may be agreed upon.

Chapter 12 Competition

Article 147 Promotion of Fair and Free Competition by Proscribing Anti-competitive Activities

Each Party shall, in accordance with its respective laws and regulations, promote fair and free competition by proscribing anti-competitive activities in the Party, in order to facilitate trade and investment flows between the Parties and the efficient functioning of its market.

Article 148 Cooperation on Promoting Fair and Free Competition by Proscribing Anti-competitive Activities

1. The Parties shall, in accordance with their respective laws and regulations, cooperate in the field of promoting fair and free competition by proscribing anti-competitive activities subject to the availability of their respective resources.
2. The details and procedures of cooperation under this Article shall be specified in the Implementing Agreement.

Article 149 Non-discrimination

Each Party shall apply its competition laws and regulations in a manner which does not discriminate on the basis of nationality.

Article 150 Procedural Fairness

Each Party shall implement relevant administrative and judicial procedures in a fair manner to promote fair and free competition by proscribing anti-competitive activities, pursuant to its relevant laws and regulations.

Article 151 Non-Application of Article 8 and Chapter 14

Article 8 and Chapter 14 shall not apply to this Chapter.

Chapter 13 Cooperation

Article 152 Basic Principles

1. The Parties, recognising the importance of balanced and sustainable development underpinned by enhanced economic dynamism and reduced economic vulnerability, shall develop and expand cooperation under this Agreement for their mutual benefit, in order to facilitate and expand trade and investment, enhance tourism between the Parties and promote sustainable development and enhancement of better quality of life for the peoples of the Parties, the Greater Mekong Subregion and Asia as a whole.
2. The Parties, recognising vibrant transnational activities conducted by the private sectors of the Parties, and the dynamism and the geographical positions of the Parties in the Asian region, shall cooperate in such manner as to produce positive effects on the economic and social development of the emerging markets in the region.

Article 153 Fields of Cooperation

In order to enhance equal partnership based on the principles stipulated in Article 152, the Parties shall promote cooperation between the Governments of the Parties and, where necessary and appropriate, encourage and facilitate cooperation between parties, one or both of whom are entities in the Parties other than the Governments of the Parties, in the following fields:

- (a) agriculture, forestry and fisheries;
- (b) education and human resource development;
- (c) enhancement of business environment;
- (d) financial services;
- (e) information and communication technology;
- (f) science, technology, energy and environment;
- (g) small and medium enterprises;
- (h) tourism;
- (i) trade and investment promotion; and
- (j) other fields of cooperation as may be agreed upon.

Article 154 Areas and Forms of Cooperation

Areas and forms of cooperation under this Chapter shall be set forth in the Implementing

Agreement.

Article 155
Implementation of Cooperation

1. Cooperation under this Chapter shall be conducted in accordance with the laws and regulations of each Party.
2. Cooperation under this Chapter shall be subject to the availability of the Parties' respective funds and other resources. The costs of cooperation under this Chapter shall be shared by the Parties in a manner to be agreed upon.

Article 156
Intellectual Property Rights
and Other Rights of a Proprietary Nature

1. Information of a non-proprietary nature arising from cooperation between the Governments of the Parties under this Chapter may be made available to the public by the Government of either Party.
2. The Parties, in accordance with their respective laws and regulations, and relevant international agreements to which the Parties are, or may become, parties, shall ensure adequate and effective protection and equitable distribution of intellectual property rights and any other rights of a proprietary nature resulting from cooperation between the Governments of the Parties under this Chapter. Such rights resulting from cooperation projects under this Chapter between the Governments of the Parties shall be co-owned by the Governments of the Parties, provided that the Governments of the Parties agree to the conditions of the co-ownership of such rights.
3. Each Party shall encourage, where appropriate, parties, one or both of whom are entities in the Parties other than the Governments of the Parties, to consult each other on issues regarding the ownership of any intellectual property rights or other rights of a proprietary nature resulting from cooperation under this Chapter, giving due consideration to the principle of equitable distribution of such rights.

Article 157
Sub-Committees for Each Field of Cooperation

For the purposes of the effective implementation and operation of this Chapter, Sub-Committee(s) and Special Sub-Committee(s) as a subsidiary body to the Sub-Committee(s) may be established for each field of cooperation specified in Article 153 pursuant to Article 13. The establishment, function, composition and other details of the Sub-Committee(s) and the Special Sub-Committee(s) shall be set forth in the Implementing Agreement. Each Sub-Committee shall commence its work and meet as soon as possible, in any case no later than 9 months after the date of entry into force of this Agreement.

Article 158
Non-Application of Chapter 14

The dispute settlement procedure provided for in Chapter 14 shall not apply to this Chapter. The Parties shall consult on any issues arising from the implementation and operation of this Chapter.

Chapter 14

Dispute Settlement

Article 159

Scope and Coverage

1. Unless otherwise provided for in this Agreement, this Chapter shall apply with respect to the settlement of disputes between the Parties concerning the interpretation or application of this Agreement.
2. Nothing in this Chapter shall prejudice any rights of the Parties to have recourse to dispute settlement procedures available under any other international agreement to which both Parties are parties.
3. Notwithstanding paragraph 2 above, once a dispute settlement procedure has been initiated under this Chapter or under any other international agreement to which both Parties are parties with respect to a particular dispute, that procedure shall be used to the exclusion of any other procedure for that particular dispute. However, this shall not apply if substantially separate and distinct rights or obligations under different international agreements are in dispute.
4. Paragraph 3 above shall not apply where the Parties expressly agree to the use of more than one dispute settlement procedure in respect of a particular dispute.

Article 160

Consultations

1. Each Party may request in writing consultations with the other Party with regard to any matter on the interpretation or application of this Agreement.
2. When a Party requests consultations pursuant to paragraph 1 above, the other Party shall reply promptly to the request and enter into consultations in good faith within 30 days after the date of receipt of the request, with a view to a prompt and satisfactory resolution of the matter.

Article 161

Good Offices, Conciliation or Mediation

1. Good offices, conciliation or mediation may be requested at any time by either Party. They may begin at any time if the Parties agree and, at the request of either Party, be terminated at any time.
2. If the Parties agree, good offices, conciliation or mediation may continue while procedures of the arbitral tribunal provided for in this Chapter are in progress.

Article 162

Establishment of Arbitral Tribunals

1. The complaining Party that requested consultations under Article 160 may request in writing the establishment of an arbitral tribunal to the Party complained against:

- (a) if the Party complained against does not enter into such consultations within 30 days after the date of receipt of the request for consultations under that Article; or
- (b) if the Parties fail to resolve the dispute through such consultations under that Article within 60 days after the date of receipt of the request for such consultations,

provided that the complaining Party considers that any benefit accruing to it directly or indirectly under this Agreement is being nullified or impaired as a result of the failure of the Party complained against to carry out its obligations, or as a result of the application by the Party complained against of measures which are in conflict with the obligations of that Party, under this Agreement.

2. Any request for the establishment of an arbitral tribunal pursuant to this Article shall identify:

- (a) the specific measures at issue; and
- (b) the legal basis of the complaint including the provisions of this Agreement alleged to have been breached and any other relevant provisions.

3. Each Party shall within 30 days after the date of receipt of the request for the establishment of an arbitral tribunal, appoint one arbitrator who may be its national and propose up to 3 candidates to serve as the third arbitrator who shall be the chair of the arbitral tribunal. The third arbitrator shall not be a national of either Party, nor have his or her usual place of residence in either Party, nor be employed by either Party.

4. The Parties shall agree on and appoint the third arbitrator within 45 days after the date of receipt of the request for the establishment of an arbitral tribunal, taking into account the candidates proposed pursuant to paragraph 3 above.

5. If a Party has not appointed one arbitrator pursuant to paragraph 3 above, or if the Parties fail to agree on and appoint the third arbitrator pursuant to paragraph 4 above, such arbitrator or such third arbitrator shall be chosen by lot within a further period of 7 days from the candidates proposed pursuant to paragraph 3 above.

6. The arbitral tribunal should be composed of arbitrators with relevant technical or legal expertise.

Article 163

Functions of Arbitral Tribunals

1. The arbitral tribunal established pursuant to Article 162:

- (a) should consult with the Parties as appropriate and provide adequate opportunities for the development of a mutually satisfactory resolution;

- (b) shall make its award in accordance with this Agreement and applicable rules of international law;
 - (c) shall set out, in its award, its findings of law and fact, together with the reasons therefor; and
 - (d) may, apart from giving its findings, include in its award suggested implementation options for the Parties to consider in conjunction with Article 166.
2. The arbitral tribunal may seek, from the Parties, such relevant information as it considers necessary and appropriate. The Parties shall respond promptly and fully to any request by an arbitral tribunal for such information.
 3. The arbitral tribunal may seek information from any relevant source and may consult experts to obtain their opinion on certain aspects of the matter. With respect to factual issues concerning a scientific or other technical matter raised by a Party, the arbitral tribunal may request advisory reports in writing from an expert or experts. The arbitral tribunal may, at the request of a Party or on its own initiative, select, in consultation with the Parties, no fewer than 2 scientific or technical experts who shall assist the arbitral tribunal throughout its proceedings, but who shall not have the right to vote in respect of any decision to be made by the arbitral tribunal, including its award.
 4. The award of the arbitral tribunal shall be drafted without the presence of the Parties, and in the light of the information provided and the statements made.
 5. The arbitral tribunal shall, within 90 days after the date of its establishment, submit to the Parties its draft award, including both descriptive part and its findings and conclusions, for the purpose of enabling the Parties to review precise aspects of the draft award. When the arbitral tribunal considers that it cannot submit to the Parties its draft award within the afore-mentioned 90 days period, it may extend that period with the consent of the Parties. However, in no case should the period from the establishment of the arbitral tribunal to the submission of the draft award to the Parties exceed 150 days. A Party may submit comments in writing to the arbitral tribunal on the draft award within 15 days after the date of submission of the draft award.
 6. The arbitral tribunal shall issue its award, within 30 days after the date of submission of the draft award.
 7. The arbitral tribunal shall attempt to make its decisions, including its award, by consensus but may also make such decisions, including its award, by majority vote.
 8. The award of the arbitral tribunal shall be final and binding on the Parties.

Article 164 **Proceedings of Arbitral Tribunal**

1. The arbitral tribunal shall meet in closed session.
2. The deliberations of the arbitral tribunal, the documents submitted to it and the draft award referred to in paragraph 5 of Article 163 shall be kept confidential.
3. Notwithstanding paragraph 2 above, either Party may make public statements as to its

views regarding the dispute, but shall treat as confidential, information and written submissions submitted by the other Party to the arbitral tribunal which that other Party has designated as confidential. Where a Party has provided information or written submissions designated to be confidential, the other Party may request a non-confidential summary of the information or written submissions which may be disclosed publicly. The Party to whom such a request is made may agree to such a request and submit such a summary, or deny the request without providing any reasons or justification.

4. The Parties shall be given the opportunity to attend any of the presentations, statements or rebuttals in the proceeding. Any information or written submissions submitted by a Party to the arbitral tribunal, including any comments on the descriptive part of the draft award and responses to questions put by the arbitral tribunal, shall be made available to the other Party.

Article 165 Termination of Proceedings

The Parties may agree to terminate the proceedings of the arbitral tribunal at any time by jointly so notifying the chair of the arbitral tribunal.

Article 166 Implementation of Award

1. The Party complained against shall promptly comply with the award issued pursuant to Article 163.

2. The Party complained against shall, within 20 days after the date of issuance of the award, notify the complaining Party of the period of time for implementing the award. If the complaining Party considers the period of time notified to be unacceptable, it may refer the matter to an arbitral tribunal.

3. If the Party complained against considers it impracticable to comply with the award within the implementation period as specified pursuant to paragraph 2 above, the Party complained against shall, no later than the expiry of that implementation period, enter into consultations with the complaining Party, with a view to developing mutually acceptable compensation. If no satisfactory compensation has been agreed within 20 days after the date of expiry of that implementation period, the complaining Party may notify the Party complained against that it intends to suspend the application of concessions or other obligations under this Agreement.

4. If the complaining Party considers that the Party complained against has failed to comply with the award within the implementation period as specified pursuant to paragraph 2 above, it may refer the matter to an arbitral tribunal. If the arbitral tribunal confirms that the Party complained against has failed to comply with the award within the implementation period as specified pursuant to paragraph 2 above, the complaining Party may, within 30 days after the date of such confirmation by the arbitral tribunal, notify the Party complained against that it intends to suspend the application of concessions or other obligations under this Agreement.

5. Suspension of the application of concessions or other obligations under paragraphs 3 and 4 above may only be implemented at least 30 days after the date of notification in accordance

with those paragraphs. Such suspension shall:

- (a) not be effected if, in respect of the dispute to which the suspension relates, consultations, or proceedings before an arbitral tribunal are in progress;
- (b) be temporary, and be discontinued when the Parties reach a mutually satisfactory resolution or where compliance with the original award is effected;
- (c) be restricted to the same level of nullification or impairment that is attributable to the failure to comply with the original award; and
- (d) be restricted to the same sector or sectors to which the nullification or impairment relates, unless it is not practicable or effective to suspend the application of concessions or other obligations in such sector or sectors.

6. If the Party complained against considers that the requirements for the suspension of the application of concessions or other obligations under this Agreement by the complaining Party set out in paragraph 3, 4, or 5 above have not been met, it may request consultations with the complaining Party. The complaining Party shall enter into consultations within 10 days after the date of receipt of the request. If the Parties fail to resolve the matters within 30 days after the date of receipt of the request for consultations pursuant to this paragraph, the Party complained against may refer the matter to an arbitral tribunal.

7. The arbitral tribunal under this Article shall, wherever possible, be composed of the arbitrators of the original arbitral tribunal. If any of the arbitrators is not available, then that arbitrator shall be replaced by an arbitrator appointed pursuant to paragraphs 3 through 5 of Article 162. Unless the Parties agree to a different period, the arbitral tribunal under this Article shall issue its award within 60 days after the date when the matter is referred to it. The award of the arbitral tribunal under this Article shall be final and binding on the Parties.

Article 167 **Expenses**

Unless the Parties agree otherwise, the expenses of the arbitral tribunal, including the remuneration of the arbitrators, shall be borne by the Parties in equal shares.

Chapter 15

Final Provisions

Article 168

Table of Contents and Headings

The table of contents and headings of the Chapters and the Articles of this Agreement are inserted for convenience of reference only and shall not affect the interpretation of this Agreement.

Article 169

General Review

The Parties shall undertake a general review of the implementation and operation of this Agreement in the tenth calendar year following the calendar year in which this Agreement enters into force and every 10 years thereafter, unless otherwise agreed by both Parties.

Article 170

Annexes and Notes

The Annexes and Notes to this Agreement shall form an integral part of this Agreement.

Article 171

Amendment

1. This Agreement may be amended by agreement between the Parties. Such amendment shall be approved by the Parties in accordance with their respective legal procedures and shall enter into force on the date to be agreed on by the Parties.
2. If amendments relate only to the following areas, the amendments may be made by diplomatic notes exchanged between the Governments of the Parties:
 - (a) Annex 2;
 - (b) Annex 3; or
 - (c) Part 2 of Annex 4.

Article 172

Entry into Force

This Agreement shall enter into force on the thirtieth day after the date on which the Governments of the Parties exchange diplomatic notes informing each other that their respective legal procedures necessary for entry into force of this Agreement have been completed. It shall remain in force unless terminated as provided for in Article 173.

Article 173
Termination

Either Party may terminate this Agreement by giving 1 year's advance notice in writing to the other Party.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

DONE at Tokyo on this 3rd day of April 2007 in duplicate in the English language.

For the Kingdom of Thailand:

For Japan:

Annex 1 referred to in Chapter 2 Schedules in relation to Article 18

Part 1 General Notes

1. For the purposes of Article 18, the following categories indicated in Column 3, the applicable terms and conditions set out in the notes indicated in Column 4 and the applicable rates of customs duty specified in Column 5 in each Party's Schedule, in Section 2 of Part 2 and Section 2 of Part 3, shall apply:

- (a) Customs duties on originating goods classified under the tariff items 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 items indicated with "B" shall be eliminated in annual installments as provided for in Column 5 in each Party's Schedule;
- (c) Customs duties on originating goods classified under the tariff items indicated with "P" shall be as provided for, where applicable, in the note indicated in Column 4 in each Party's Schedule and in Column 5 in each Party's Schedule;
- (d) Customs duties on originating goods classified under the tariff items indicated with "Q" shall be as provided for in the note relating to tariff rate quota indicated in Column 4 in each Party's Schedule and, where applicable, in Column 5 in each Party's Schedule;
- (e) Customs duties on originating goods classified under the tariff items indicated with "R" shall be subject to negotiations provided for in the note indicated in Column 4 in each Party's Schedule; and
- (f) The originating goods classified under the tariff items indicated with "X" shall be excluded from any commitment of reduction or elimination of customs duties and commitment of negotiation referred to in subparagraph (e) above.

This paragraph shall not affect the rights and obligations of the Parties under Article 26.

2. For the purposes of the elimination or reduction of customs duties in accordance with this Part and Part 2, any fraction less than 0.1 of a percentage point shall be rounded off to one decimal place (in the case of 0.05 per cent, the fraction is rounded to 0.1 per cent) in the cases of ad valorem duties, and any fraction smaller than 1 sen (1 sen=one hundredth of 1 yen) shall be rounded off to the nearest sen (in the case of 0.5 sen, the fraction is rounded to 1 sen) in the cases of specific duties. This shall not apply to the case of customs duties on originating goods classified in HS 0703.10, derived from the difference between the value for customs duty and the value specified in Column 5 of the Schedule of Japan in Section 2 of Part 2.

3. For the purposes of the elimination or reduction of customs duties in accordance with this Part and Part 3, any fraction less than 0.01 of a percentage point shall be rounded off to two decimal places (in the case of 0.005 per cent, the fraction is rounded to 0.01 per cent) in the cases of ad valorem duties, and any fraction smaller than 1 satang (1 satang=one hundredth of 1 baht) shall be rounded off to the nearest satang (in the case of 0.5 satang, the fraction is

rounded to 1 satang) in the cases of specific duties. This shall not apply to the case of customs duties on originating goods classified in tariff item number 2710.111, 2710.192 and 2710.193 in the Schedule of Thailand in Section 2 of Part 3.

4. This Annex is made based on the Harmonized System, as amended on 1 January, 2002.
5. For the purposes of implementing annual installments for this Annex, the following shall apply:
 - (a) The reduction for the first year shall take place on the date of entry into force of this Agreement; and
 - (b) The subsequent annual reductions shall take place on 1 April of each following year.
6. (a) For the purposes of this Annex, the term “year” means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.
 - (b) Notwithstanding subparagraph (a) above, for the purposes of implementing tariff rate quota set out in subparagraph (a) of notes 9, 10 and 11 in Section 1 of 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 31 December and, with respect to each subsequent year, the twelve-month period which starts on 1 January of that year.
7. For the purposes of implementing tariff rate quota, where a year is less than twelve months, the aggregate quota quantity for the 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 year. With respect to such reduced aggregate quota quantity, any fraction less than 1.0 when expressed in a unit specified in relevant notes in Section 1 of Part 2 and Section 1 of Part 3 shall be rounded off to the nearest whole number (in the case of 0.5, the fraction is rounded to 1.0).

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 7 shall apply to originating goods of Thailand imported from Thailand specified with that number in Column 4 of the Schedule of Japan, in Section 2.

1. In accordance with paragraph 2 of Article 18, the Parties shall negotiate, in the fifth year, on issues such as improving market access conditions.
2. A tariff rate quota shall be applied in accordance with the following:
 - (a) The aggregate quota quantity shall be as follows, respectively:
 - (i) 4,000 metric tons for the first year;
 - (ii) 5,000 metric tons for the second year;
 - (iii) 6,000 metric tons for the third year;
 - (iv) 7,000 metric tons for the fourth year; and
 - (v) 8,000 metric tons for each year as from the fifth year.
 - (b) The in-quota rate of customs duty shall be zero per cent.
 - (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. Upon request by either Party, the Parties shall consult as soon as possible to resolve any matter arising from the administration of the tariff rate quota.
3. A tariff rate quota shall be applied in accordance with the following:
 - (a) The aggregate quota quantity shall be as follows, respectively:
 - (i) 100 metric tons for the first year;
 - (ii) 150 metric tons for the second year;
 - (iii) 200 metric tons for the third year;
 - (iv) 250 metric tons for the fourth year; and
 - (v) 300 metric tons for each year as from the fifth year.
 - (b) The in-quota rate of customs duty shall be zero per cent.
 - (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. Upon request by either Party, the Parties shall consult as soon as possible to resolve any matter arising from the administration of the tariff rate quota.
4. In accordance with paragraph 2 of Article 18, the Parties shall negotiate on issues such as improving market access conditions, in the fifth year or the year agreed upon by both Parties,

whichever comes first.

5. A tariff rate quota shall be applied in accordance with the following:
 - (a) The aggregate quota quantity shall be 1,200 metric tons for each year.
 - (b) The in-quota rate of customs duty shall be 16.0 per cent.
 - (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. Upon request by either Party, the Parties shall consult as soon as possible to resolve any matter arising from the administration of the tariff rate quota.
6. A tariff rate quota shall be applied from the third year in accordance with the following:
 - (a) The aggregate quota quantity shall be as follows, respectively:
 - (i) 4,000 metric tons for the third year; and
 - (ii) 5,000 metric tons for each year as from the fourth year.
 - (b) The in-quota rate of customs duty shall be 7.65 yen per kilogram as from the first day of the third year.
 - (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 and the aggregate quota quantity shall be allocated by the importing Party. Upon request by either Party, the Parties shall consult as soon as possible to resolve any matter arising from the administration of the tariff rate quota.
7. A tariff rate quota shall be applied in accordance with the following:
 - (a) The aggregate quota quantity shall be 200,000 metric tons for each year.
 - (b) The in-quota rate of customs duty shall be zero per cent.
 - (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 and the aggregate quota quantity shall be allocated by the importing Party. Upon request by either Party, the Parties shall consult as soon as possible to resolve any matter arising from the administration of the tariff rate quota.

Section 2
Schedule of Japan

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
Chapter 1	Live animals																		
01.01	Live horses, asses, mules and hinnies.																		
0101.10	- Pure-bred breeding animals:																		
	Horses:																		
	Certified as being those other than Thoroughbred, Thoroughbred-grade, Arab, Anglo-Arab or Arab-grade horses (hereinafter referred to as "light-breed horses") in accordance with the provisions of a Cabinet Order	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																		
	"Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	X																	
	Asses, mules and hinnies	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0101.90	- Other:																		
	Horses:																		
	Certified as being those other than "light-breed horses" in accordance with the provisions of a Cabinet Order	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
								0	0	0	0	0	0	0	0	0	0	0	0	0
	"Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	X																		
	Asses, mules and hinnies	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
01.02	Live bovine animals.																			
0102.10	- Pure-bred breeding animals	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0102.90	- Other:																			
	Buffaloes	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	X																		
01.03	Live swine.																			
0103.10	- Pure-bred breeding animals	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	- Other:																			
0103.91	-- Weighing less than 50 kg	X																		
0103.92	-- Weighing 50 kg or more	X																		
01.04	Live sheep and goats.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
01.06	Other live animals.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 2	Meat and edible meat offal																			
02.01	Meat of bovine animals, fresh or chilled.	X																		
02.02	Meat of bovine animals, frozen.	X																		
02.03	Meat of swine, fresh, chilled or frozen.																			
	- Fresh or chilled:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				0203.11	-- Carcasses and half-carcasses: Of wild boars Other	A R		0	0	0	0	0	0	0	0	0	0	0	0
0203.12	-- Hams, shoulders and cuts thereof, with bone in: Of wild boars Other	A R		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0203.19	-- Other: Of wild boars Other - Frozen:	A R		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0203.21	-- Carcasses and half-carcasses: Of wild boars Other	A R		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0203.22	-- Hams, shoulders and cuts thereof, with bone in: Of wild boars Other	A R		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0203.29	-- Other: Of wild boars Other	A R		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.04	Meat of sheep or goats, fresh, chilled or frozen.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				0206.10	- Of bovine animals, fresh or chilled	X													
	- Of bovine animals, frozen:																		
0206.21	-- Tongues	X																	
0206.22	-- Livers	X																	
0206.29	-- Other	X																	
0206.30	- Of swine, fresh or chilled:																		
	Of wild boars	A	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	R																	
	- Of swine, frozen:																		
0206.41	-- Livers:																		
	Of wild boars	A	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	R																	
0206.49	-- Other:																		
	Of wild boars	A	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	R																	
0206.80	- Other, fresh or chilled	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0206.90	- Other, frozen	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	X																	
0207.12	-- Not cut in pieces, frozen	P		11.3%	10.8%	10.2%	9.6%	9.1%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	
0207.13	-- Cuts and offal, fresh or chilled:																		
	Legs with bone in	R	1																
	Other	P		11.3%	10.8%	10.2%	9.6%	9.1%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				0207.14	-- Cuts and offal, frozen:															
	Livers	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Legs with bone in	R	1																	
	Other	P		11.3%	10.8%	10.2%	9.6%	9.1%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
	- Of turkeys:																			
0207.24	-- Not cut in pieces, fresh or chilled	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0207.25	-- Not cut in pieces, frozen	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0207.26	-- Cuts and offal, fresh or chilled	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0207.27	-- Cuts and offal, frozen	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Of ducks, geese or guinea fowls:																			
0207.32	-- Not cut in pieces, fresh or chilled:																			
	Of ducks	B		8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0207.33	-- Not cut in pieces, frozen	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0207.34	-- Fatty livers, fresh or chilled	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0207.35	-- Other, fresh or chilled:																			
	Of ducks	B		8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0207.36	-- Other, frozen	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.08	Other meat and edible meat offal, fresh, chilled or frozen.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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	R	1																
0210.12	-- Bellies (streaky) and cuts thereof	R	1																
0210.19	-- Other	R	1																
0210.20	- Meat of bovine animals	X																	
	- Other, including edible flours and meals of meat and meat offal:																		
0210.91	-- Of primates	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	B		3.7%	3.2%	2.6%	2.1%	1.6%	1.1%	0.5%	0	0	0	0	0	0	0	0	0
0210.93	-- Of reptiles (including snakes and turtles)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0210.99	-- Other:																		
	Of swine	R	1																
	Other	X																	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates																		
03.01	Live fish.																		
0301.10	- Ornamental fish	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other live fish:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0
0301.92	-- Eels (<i>Anguilla spp.</i>):																		
	Fry for fish culture	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	X																	
0301.93	-- Carp:																		
	Fry for fish culture	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0
0301.99	-- Other:																		
	Fry for fish culture	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	B		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.																		
	- Salmonidae, excluding livers and roes:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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>)	X													
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>)	X																	
0302.19	-- 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	1																
0302.21	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0
0302.22	-- Plaice (<i>Pleuronectes platessa</i>)	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0
0302.23	-- Sole (<i>Solea spp.</i>)	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0
0302.29	-- Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus)</i> <i>pelamis</i>), excluding livers and roes:	B		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0
0302.31	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	X																	
0302.32	-- Yellowfin tunas (<i>Thunnus albacares</i>)	R	1																
0302.33	-- Skipjack or stripe-bellied bonito	R	1																

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				0302.34	-- Bigeye tunas (<i>Thunnus obesus</i>)	R	1												
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	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	
0302.62	-- Haddock (<i>Melanogrammus aeglefinus</i>)	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	
0302.63	-- Coalfish (<i>Pollachius virens</i>)	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	
0302.64	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	X																	
0302.65	-- Dogfish and other sharks	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0302.66	-- Eels (<i>Anguilla spp.</i>)	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	
0302.69	-- Other:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	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>) and Samma (<i>Cololabis spp.</i>)	X																	
	Other:																		
	Barracouta (<i>Sphyrænidae</i> and <i>Gempylidae</i>), king-clip and sea breams	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																		
	Swordfish	X																	
	Fugu	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0
	Other	R	1																
0302.70	- Livers and roes:																		
	Hard roes of Nishin (<i>Clupea spp.</i>)	B		4.9%	4.2%	3.5%	2.8%	2.1%	1.4%	0.7%	0	0	0	0	0	0	0	0	0
	Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)	X																	
	Other	R	1																
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>)	R	1																
0303.19	-- Other																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Coho salmon (<i>Oncorhynchus kisutch</i>)	X																		
	Other	R	1																	
0303.21	-- Other salmonidae, excluding livers and roes: -- 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	1																	
0303.22	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	X																		
0303.29	-- Other	R	1																	
	- 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>)	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0	0
0303.32	-- Plaice (<i>Pleuronectes platessa</i>)	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0	0
0303.33	-- Sole (<i>Solea spp.</i>)	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0	0
0303.39	-- Other	B		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0	0
	- 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>)	R	1																	
0303.42	-- Yellowfin tunas (<i>Thunnus albacares</i>)	R	1																	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				0303.43	-- Skipjack or stripe-bellied bonito	R	1												
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	X																	
	- Other fish, excluding livers and roes:																		
0303.71	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or spratts (<i>Sprattus sprattus</i>):																		
	Of <i>Sardinops spp.</i>	X																	
	Other	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	
0303.72	-- Haddock (<i>Melanogrammus aeglefinus</i>)	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	
0303.73	-- Coalfish (<i>Pollachius virens</i>)	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	
0303.74	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	X																	
0303.75	-- Dogfish and other sharks	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0303.76	-- Eels (<i>Anguilla spp.</i>)	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	
0303.77	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	
0303.78	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>):																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																	
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year		
0303.79	Of <i>Merluccius</i> spp.	X																			
	Of <i>Urophycis</i> spp.	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0	0	
	-- Other:																				
	Nishin (<i>Clupea</i> spp.), Tara (<i>Gadus</i> spp. and <i>Theragra</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.)	X																			
	Other:																				
	Barracouta (<i>Sphyrænidae</i> and <i>Gempylidae</i>), king-clip, sea breams and Shishamo	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																				
	Billfish, swordfish and Mero (<i>Dissostichus</i> spp.)	X																			
	Spanish mackerel and hairtails	R	1																		
	Croakers, Fugu, Menuke (<i>Sebastes</i> spp.) and sable fish	B			3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0	0
Other	B			2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0	0	
0303.80	- Livers and roes:																				
	Hard roes of Nishin (<i>Clupea</i> spp.)	B		3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	0	0	0	0	0	0	0	0	0	0	
	Hard roes of Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.)	X																			
	Other	R	1																		
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.																				

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Fugu	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0
	Itoyori (Surimi)	P		2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	X																	
	Other	B		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0
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</i> <i>spp.</i>) other than Nishin roes on the tangles	B		7.0%	5.6%	4.2%	2.8%	1.4%	0	0	0	0	0	0	0	0	0	0	0
	Hard roes of Salmonidae	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0
	Hard roes of Tara (<i>Gadus</i> <i>spp.</i> , <i>Theragra</i> <i>spp.</i> and <i>Merluccius</i> <i>spp.</i>)	X																	
	Nishin roes on the tangles	B		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0305.30	- Fish fillets, dried, salted or in brine, but not smoked:																		
	Salmonidae	R	1																
	Other:																		
	Nishin (<i>Clupea</i> <i>spp.</i>), Tara (<i>Gadus</i> <i>spp.</i> , <i>Theragra</i> <i>spp.</i> and <i>Merluccius</i> <i>spp.</i>), Buri (<i>Seriola</i> <i>spp.</i>), Saba (<i>Scomber</i> <i>spp.</i>), Iwashi (<i>Etrumeus</i> <i>spp.</i> , <i>Sardinops</i> <i>spp.</i> and <i>Engraulis</i> <i>spp.</i>), Aji (<i>Trachurus</i> <i>spp.</i> and <i>Decapterus</i> <i>spp.</i>) and Samma (<i>Cololabis</i> <i>spp.</i>)	X																	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
					Other	B		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	0	0	0
0305.41	- Smoked fish, including fillets: -- 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	1																	
0305.42	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	B		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	0
0305.49	-- Other: Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)	B		8.3%	6.7%	5.0%	3.3%	1.7%	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		7.5%	5.0%	2.5%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0305.51	- Dried fish, whether or not salted but not smoked: -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	X																		
0305.59	-- Other: Salmonidae	R	1																	
	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	B		9.2%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				0305.61	- Fish, salted but not dried or smoked and fish in brine: -- 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																	
0305.69	-- Other: Salmonidae	R	1																
	Other	X																	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0306.12	-- Lobsters (<i>Homarus spp.</i>)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0306.13	-- Shrimps and prawns	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0306.14	-- Crabs: King crabs (<i>Paralithodes spp.</i>) and swimming crabs (<i>Portunus spp.</i>)	B		3.3%	2.7%	2.0%	1.3%	0.7%	0	0	0	0	0	0	0	0	0	0	
	Tanner crabs (<i>Chionoecetes spp.</i>) and horsehair crabs (<i>Erimacrus spp.</i>)	R	1																
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:														
	Ebi	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		6.1%	5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	0	0	0	0	0	0	0	0	
	- 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	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	0	0	0	0	0	0	0	0	0
0306.22	-- Lobsters (<i>Homarus spp.</i>):																		
	Live, fresh or chilled	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	0	0	0	0	0	0	0	0	0
0306.23	-- Shrimps and prawns:																		
	Live, fresh or chilled	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		3.3%	2.7%	2.0%	1.3%	0.7%	0	0	0	0	0	0	0	0	0	0	0
0306.24	-- Crabs:																		
	Live, fresh or chilled:																		
	Kings crabs (<i>Paralithodes spp.</i>) and swimming crabs (<i>Portunus spp.</i>)	B		3.3%	2.7%	2.0%	1.3%	0.7%	0	0	0	0	0	0	0	0	0	0	0
	Other	R	1																
	Other	B		8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:																		
	Live, fresh or chilled:																		
	Ebi	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				0307.41	-- Live, fresh or chilled	X													
0307.49	-- Other:																		
	Frozen:																		
	Mongo ika	B		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	
	Other	X																	
	Other	X																	
	- Octopus (<i>Octopus spp.</i>):																		
0307.51	-- Live, fresh or chilled	R	1																
0307.59	-- Other:																		
	Frozen	B		3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	B		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	
0307.60	- Snails, other than sea snails:																		
	Live, fresh, chilled or frozen	B		6.1%	5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	0	0	0	0	0	0	0	0	
	Other	B		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	
	- 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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Adductors of shellfish	X																	
	Cuttle fish and squid:																		
	Mongo ika	B		2.9%	2.3%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	
	Other	X																	
	Other:																		
	Hard clam	R	1																

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
					Adductors of shellfish, cuttle fish and squid	X														
	Sea urchins, jellyfish and sea cucumbers:																			
	Sea urchins	R	1																	
	Jellyfish	B		5.8%	4.7%	3.5%	2.3%	1.2%	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		6.1%	5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Hard clam, salted or in brine	B		4.6%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Hard clam, dried	B		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0	0
	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																		
0402.29	-- Other	X																		
	- Other:																			
0402.91	-- Not containing added sugar or other sweetening matter:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				04.05	Butter and other fats and oils derived from milk; dairy spreads.	X														
04.06	Cheese and curd.	R	1																	
0407.00	Birds' eggs, in shell, fresh, preserved or cooked:																			
	For hatching	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	R	1																	
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	B		17.6%	16.5%	15.3%	14.1%	12.9%	11.8%	10.6%	9.4%	8.2%	7.1%	5.9%	4.7%	3.5%	2.4%	1.2%	0	
0408.19	-- Other	B		18.2% or 43.64 yen/kg, which- ever is the greater	16.4% or 39.27 yen/kg, which- ever is the greater	14.5% or 34.91 yen/kg, which- ever is the greater	12.7% or 30.55 yen/kg, which- ever is the greater	10.9% or 26.18 yen/kg, which- ever is the greater	9.1% or 21.82 yen/kg, which- ever is the greater	7.3% or 17.45 yen/kg, which- ever is the greater	5.5% or 13.09 yen/kg, which- ever is the greater	3.6% or 8.73 yen/kg, which- ever is the greater	1.8% or 4.36 yen/kg, which- ever is the greater	0	0	0	0	0	0	
	- Other:																			
0408.91	-- Dried	B		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0	
0408.99	-- Other	B		19.4% or 46.36 yen/kg, which- ever is the greater	17.4% or 41.73 yen/kg, which- ever is the greater	15.5% or 37.09 yen/kg, which- ever is the greater	13.6% or 32.45 yen/kg, which- ever is the greater	11.6% or 27.82 yen/kg, which- ever is the greater	9.7% or 23.18 yen/kg, which- ever is the greater	7.7% or 18.55 yen/kg, which- ever is the greater	5.8% or 13.91 yen/kg, which- ever is the greater	3.9% or 9.27 yen/kg, which- ever is the greater	1.9% or 4.64 yen/kg, which- ever is the greater	0	0	0	0	0	0	
0409.00	Natural honey.	R	1																	
0410.00	Edible products of animal origin, not elsewhere specified or included.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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				0703.90	- Leeks and other alliaceous vegetables:														
	Welsh onions (<i>Allium fistulosum</i> L.)	B		2.5%	2.0%	1.5%	1.0%	0.5%	0	0	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicacae, fresh or chilled:																		
	Cauliflowers and headed broccoli, Brussels sprouts, broccoli	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		2.6%	2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	0	0	0	0	0	0	0	0	0
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.																		
	- Lettuce:																		
0705.11	-- Cabbage lettuce (head lettuce)	B		2.6%	2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	0	0	0	0	0	0	0	0	0
0705.19	-- Other	B		2.6%	2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	0	0	0	0	0	0	0	0	0
	- Chicory:																		
0705.21	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0705.29	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.																		
0706.10	- Carrots and turnips	B		2.6%	2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	0	0	0	0	0	0	0	0	0
0706.90	- Other:																		
	Burdock	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		2.6%	2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	0	0	0	0	0	0	0	0	0
0707.00	Cucumbers and gherkins, fresh or chilled.	B		2.6%	2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	0	0	0	0	0	0	0	0	0

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				07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.	A		0	0	0	0	0	0	0	0	0	0	0	0
07.09	Other vegetables, fresh or chilled.																		
0709.10	- Globe artichokes	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0709.20	- Asparagus	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0709.30	- Aubergines (egg-plants)	B		2.6%	2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	0	0	0	0	0	0	0	0	0
0709.40	- Celery other than celeriac	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Mushrooms and truffles:																		
0709.51	-- Mushrooms of the genus <i>Agaricus</i>	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0709.52	-- Truffles	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0709.59	-- Other:																		
	Shiitake mushrooms	X																	
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :																		
	Sweet peppers (Large bell type)	B		2.6%	2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	0	0	0	0	0	0	0	0	0
	Other	B		2.5%	2.0%	1.5%	1.0%	0.5%	0	0	0	0	0	0	0	0	0	0	0
0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)	B		2.6%	2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	0	0	0	0	0	0	0	0	0
0709.90	- Other:																		
	Sweet corn	B		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.																		
0710.10	- Potatoes	B		7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0
	- Leguminous vegetables, shelled or unshelled:																		

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				0710.21	-- Peas (<i>Pisum sativum</i>)	B		7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0
0710.22	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	B		7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0	
0710.29	-- Other:																			
	Green soya beans	B		5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0	0	
	Other	B		7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0	
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	B		5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0	0	
0710.40	- Sweet corn	B		9.3%	8.0%	6.6%	5.3%	4.0%	2.7%	1.3%	0	0	0	0	0	0	0	0	0	
0710.80	- Other vegetables:																			
	Burdock	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	
	Other:																			
	Broccoli	B		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0	0	0	0	0	0	0	0	0	
	Other	B		5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0	0	
0710.90	- Mixtures of vegetables:																			
	Chiefly consisting of sweet corn	B		9.3%	8.0%	6.6%	5.3%	4.0%	2.7%	1.3%	0	0	0	0	0	0	0	0	0	
	Other	B		5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0	0	
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.																			
0711.20	- Olives	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0711.30	- Capers	B		6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0	0	0	0	0	0	0	0	0	
0711.40	- Cucumbers and gherkins	B		7.5%	6.0%	4.5%	3.0%	1.5%	0	0	0	0	0	0	0	0	0	0	0	
	- Mushrooms and truffles:																			
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	B		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0	

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				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				0711.59	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0
0711.90	- Other vegetables; mixtures of vegetables: Aubergines (egg-plants), weighing not more than 20 g per piece, scallion and bracken: Aubergines (egg-plants) Scallion and bracken Other: Burdock Aubergines (egg-plants) Lotus roots Other	B B B B B		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.																		
0712.20	- Onions - Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:	B		8.4%	7.9%	7.3%	6.8%	6.2%	5.6%	5.1%	4.5%	3.9%	3.4%	2.8%	2.3%	1.7%	1.1%	0.6%	0
0712.31	-- Mushrooms of the genus <i>Agaricus</i>	B		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0
0712.32	-- Wood ears (<i>Auricularia spp.</i>)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0712.33	-- Jelly fungi (<i>Tremella spp.</i>)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0712.39	-- Other: Shiitake mushrooms Other	X A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0712.90	- Other vegetables; mixtures of vegetables: Sweet corn:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	B		8.18 yen/kg	7.36 yen/kg	6.55 yen/kg	5.73 yen/kg	4.91 yen/kg	4.09 yen/kg	3.27 yen/kg	2.45 yen/kg	1.64 yen/kg	0.82 yen/kg	0	0	0	0	0	0	
	Other:																			
	Potatoes whether or not cut or sliced but not further prepared	B		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	
	Other:																			
	Bamboo shoots	B		6.3%	5.0%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0	0	0	
	Other:																			
	Osmund and dried gourd shavings	B		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0	
	Other	B		7.5%	6.0%	4.5%	3.0%	1.5%	0	0	0	0	0	0	0	0	0	0	0	
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.																			
0713.10	- Peas (<i>Pisum sativum</i>):																			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other:																			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	X																		
0713.20	- Chickpeas (garbanzos)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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) Other: Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order Other	A A X		0	0	0	0	0	0	0	0	0	0	0	0
0713.90	- Other: Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) Other: Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order Other	A A R		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.																		
0714.10	- Manioc (cassava): Frozen Other: Pellets of Flour or meal:	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5															
Tariff item number	Description of goods	Category	Note	Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	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.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	X																	
0714.20	Other - Sweet potatoes:	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Frozen	B		11.3%	10.5%	9.8%	9.0%	8.3%	7.5%	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	
	Other	B		12.0%	11.2%	10.4%	9.6%	8.8%	8.0%	7.2%	6.4%	5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	
0714.90	- Other:																		
	Frozen:																		
	Taros	B		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	
	Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	
	Other	B		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.																		
	- Almonds:																		
0802.11	-- In shell	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0802.12	-- Shelled	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	- Hazelnuts or filberts (<i>Corylus spp.</i>):																		
0802.21	-- In shell	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0802.22	-- Shelled	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	- Walnuts:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				0802.31	-- In shell	B		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0
0802.32	-- Shelled	B		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	
0802.40	- Chestnuts (<i>Castanea spp.</i>)	B		9.0%	8.4%	7.8%	7.2%	6.6%	6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	0	
0802.50	- Pistachios	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0802.90	- Other:																			
	Betel nuts, macadamia nuts and pecans	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	
0803.00	Bananas, including plantains, fresh or dried:																			
	Fresh:																			
	If imported during the period from 1 April to 30 September	Q	2	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	If imported during the period from 1 October to 31 March	Q	2	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	
	Dried	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.																			
0804.10	- Dates	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0804.20	- Figs	B		2.6%	2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	0	0	0	0	0	0	0	0	0	
0804.30	- Pineapples:																			
	Fresh:																			
	Weighing less than 900 g as a whole, not peeled, whether or not crowded	Q	3																	
	Other	X																		
	Dried	B		6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0	0	0	0	0	
0804.40	- Avocados	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0804.50	- Guavas, mangoes and mangosteens	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				08.05	Citrus fruit, fresh or dried.															
0805.10	- Oranges:																			
	If imported during the period from 1 June to 30 November	B		15.0%	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	
	If imported during the period from 1 December to 31 May	B		30.0%	28.0%	26.0%	24.0%	22.0%	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0	
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	B		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0	
0805.40	- Grapefruit	B		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	
0805.50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0805.90	- Other:																			
	Limes (other than <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	B		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0	
08.06	Grapes, fresh or dried.																			
0806.10	- Fresh:																			
	If imported during the period from 1 March to 31 October	B		15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	0	0	0	0	0	0	
	If imported during the period from 1 November to the last day of February	B		6.8%	5.9%	4.9%	3.9%	2.9%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	
0806.20	- Dried	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
08.07	Melons (including watermelons) and papaws (papayas), fresh.																			
	- Melons (including watermelons):																			
0807.11	-- Watermelons	B		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0	0	0	0	0	0	0	0	0	
0807.19	-- Other	B		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				0807.20	- Papaws (papayas)	A		0	0	0	0	0	0	0	0	0	0	0	0	0
08.08	Apples, pears and quinces, fresh.																			
0808.10	- Apples	B		15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	0	0	0	0	0	0	
0808.20	- Pears and quinces	B		4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.																			
0809.10	- Apricots	B		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0	0	0	0	0	0	0	0	0	
0809.20	- Cherries	B		7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0	
0809.30	- Peaches, including nectarines	B		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0	0	0	0	0	0	0	0	0	
0809.40	- Plums and sloes	B		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0	0	0	0	0	0	0	0	0	
08.10	Other fruit, fresh.																			
0810.10	- Strawberries	B		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0	0	0	0	0	0	0	0	0	
0810.20	- Raspberries, blackberries, mulberries and loganberries	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0810.30	- Black, white or red currants and gooseberries	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0810.40	- Cranberries, bilberries and other fruits of the genus Vaccinium	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0810.50	- Kiwifruit	B		5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0	0	0	0	0	0	0	0	0	
0810.60	- Durians	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0810.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	B		8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0	0	0	
	Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Lemons and limes, excluding those provisionally preserved in preservative solutions	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Chestnuts	B		9.0%	8.4%	7.8%	7.2%	6.6%	6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	0	
	Other:																			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	B		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0	
	Other	B		10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0	0	0	0	0	0	0	0	0	
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	B		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0	
0813.20	- Prunes	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0813.30	- Apples	B		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0	
0813.40	- Other fruit:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				0901.21	- Coffee, roasted: -- Not decaffeinated	R	1												
0901.22	-- Decaffeinated	R	1																
0901.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09.02	Tea, whether or not flavoured.																		
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	B		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0
0902.20	- Other green tea (not fermented):																		
	Waste, unfit for beverage	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:																		
	Black tea	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other	B		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0
0902.40	- Other black tea (fermented) and other partly fermented tea:																		
	Waste, unfit for beverage	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																		
	Black tea	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0
0903.00	Maté.	B		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0905.00	Vanilla.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09.06	Cinnamon and cinnamon-tree flowers.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				0907.00	Cloves (whole fruit, cloves and stems).	A		0	0	0	0	0	0	0	0	0	0	0	0
09.08	Nutmeg, mace and cardamoms.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.																		
0910.10	- Ginger	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0910.20	- Saffron	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0910.30	- Turmeric (curcuma)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0910.40	- Thyme; bay leaves	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0910.50	- Curry	B		3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0	0	0	0	0	0	0	0	
	- Other spices:																		
0910.91	-- Mixtures referred to in Note 1 (b) to this Chapter	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0910.99	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 10	Cereals																		
10.01	Wheat and meslin.	X																	
1002.00	Rye.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1003.00	Barley.	X																	
1004.00	Oats.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10.05	Maize (corn).																		
1005.10	- Seed	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1005.90	- Other:																		
	Popcorn, corn which is explosive with heating under normal air pressure	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Of maize (corn)	B		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	0	0	0	0	0	0	
	Other	B		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	0	0	0	0	0	0	
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):																			
1104.22	-- Of oats	B		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0	
1104.23	-- Of maize (corn):																			
	Intended for use in the manufacture of cornflakes	B		14.7%	13.3%	11.8%	10.3%	8.8%	7.4%	5.9%	4.4%	2.9%	1.5%	0	0	0	0	0	0	
	Other	B		16.4%	14.7%	13.1%	11.5%	9.8%	8.2%	6.5%	4.9%	3.3%	1.6%	0	0	0	0	0	0	
1104.29	-- Of other cereals:																			
	Of wheat, triticale, rice or barley	X																		
	Other	B		15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	0	0	0	0	0	0	
1104.30	- Germ of cereals, whole, rolled, flaked or ground	X																		
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	B		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0	
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	R	1																	
1106.20	- Of sago or of roots or tubers of heading 07.14:																			
	Of manioc:																			
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	R	1																	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
								20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%
1106.30	Other - 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 feeds under the supervision of the Customs. Other	B A B B																		
				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0	0
				13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0	0
11.07	Malt, whether or not roasted.	X																		
11.08	Starches; inulin. - Starches:																			
1108.11	-- Wheat starch	X																		
1108.12	-- Maize (corn) starch	X																		
1108.13	-- Potato starch	X																		
1108.14	-- Manioc (cassava) starch	R	4																	
1108.19	-- Other starches: Sago starches Other	X R	 4																	
1108.20	- 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	Soya beans, whether or not broken.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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. Other	A X		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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. Other	A X		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1203.00	Copra.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1204.00	Linseed, whether or not broken.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12.05	Rape or colza seeds, whether or not broken.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1206.00	Sunflower seeds, whether or not broken.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12.07	Other oil seeds and oleaginous fruits, whether or not broken.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12.09	Seeds, fruit and spores, of a kind used for sowing.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	<i>Gloiopeltis</i> spp., <i>Porphyra</i> spp., <i>Enteromorpha</i> spp., <i>Monostroma</i> spp., <i>Kjellmaniella</i> spp. or <i>Laminaria</i> spp.:																		
	Of <i>Gloiopeltis</i> spp.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1212.30	- Apricot, peach (including nectarine) or plum stones and kernels	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other:																		
1212.91	-- Sugar beet	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1212.99	-- Other:																		
	Tubers of konnyaku (<i>Amorphophalus</i>), whether or not cut, dried or powdered	X																	
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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.																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1401.20	- Rattans	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1401.90	- Other:																			
	Rushes, Shichitoi (<i>Cyperus tegetiformis</i>) and Wanguru (<i>Cyperus exaltatus</i>)	B		7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.04	Vegetable products not elsewhere specified or included.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	R	1																	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	R	1												
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	1																
1512.19	-- Other	R	1																
	- 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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	R	1																
1512.29	-- Other:																		
	Used for the manufacture of canned fish or shellfish for export	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	R	1																

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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		0	0	0	0	0	0	0	0	0	0	0	0
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	1																
1517.90	- Other:																		
	Mixtures of animal fats and oils and their fractions, not otherwise prepared	B		5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0	0	0
	Oils of a kind used as mould release	B		2.5%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	0	0	0	0	0	0	0	0	0
	Other	R	1																
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				1602.32	-- Of fowls of the species <i>Gallus domesticus</i> : Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water Other: Containing meat or meat offal of bovine animals or swine Other	A R P	 1 	0	0	0	0	0	0	0	0	0	0	0	0
1602.39	-- Other: Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water Other: Containing meat or meat offal of bovine animals or swine Other	A X B	 	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1602.41	-- Hams and cuts thereof: Ham or bacon, excluding those sterilized; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients Other	R Q	1 5	5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
1602.42	-- Shoulders and cuts thereof	R	1																

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Corned beef	P		14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%
	Other:																			
	In airtight containers, containing vegetables	X																		
	In airtight containers, not chilled or frozen, other than those containing vegetables	X																		
	Other:																			
	Simply boiled in water	X																		
	Other:																			
	In airtight containers	X																		
	Other	R	1																	
1602.90	- Other, including preparations of blood of any animal:																			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Containing meat or meat offal of bovine animals or swine	X																		
	Other	R	1																	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.																			
	Extracts and juices of meat	R	1																	
	Other	B		5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.														
1604.11	- Fish, whole or in pieces, but not minced: -- Salmon: Other than in airtight containers Other	B B		6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	0	0	0
1604.12	-- Herrings	R	1																
1604.13	-- Sardines, sardinella and brisling or sprats	R	1																
1604.14	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>) Skipjack in airtight containers Other: Skipjack boiled and dried Other	B B B		5.3%	4.3%	3.2%	2.1%	1.1%	0	0	0	0	0	0	0	0	0	0	0
1604.15	-- Mackerel	R	1																
1604.16	-- Anchovies	R	1																
1604.19	-- Other: Eel Boiled and dried fish Other	R B B	1																
1604.20	- Other prepared or preserved fish: Hard roes: Of Nishin (<i>Clupea spp.</i>) or Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>): Of Nishin (<i>Clupea spp.</i>):																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
					In airtight containers	B		8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0
	Other	B		10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	
	Of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)	R	1																
	Other	B		5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0	0	0	0	0	0	0	0	
	Other	R	1																
1604.30	- Caviar and caviar substitutes	B		4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.																		
1605.10	- Crab:																		
	In airtight containers, not smoked	R	1																
	Other:																		
	Containing rice	X																	
	Other	B		6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0	0	0	0	
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:	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other:																		
	Containing rice	X																	
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1605.30	- Lobster	R	1																
1605.40	- Other crustaceans:																		
	Ebi:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
1605.90	Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	R	1																	
	Other	B		4.2%	3.3%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0	0	0	
	Other	B		6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	0	0	0	
	- Other:																			
	Smoked:																			
	Of cuttle fish, squid, scallops and adductors of shellfish	R	1																	
	Other	B		5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0	0	0	0	0	0	0	0	0	
	Other:																			
	Cuttle fish, squid and jellyfish:																			
	Cuttle fish and squid	X																		
	Jellyfish	B		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	
	Sea cucumbers and sea urchins	B		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	
	Other:																			
	Abalones:																			
In airtight containers	R	1																		
Other	B		6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0	0	0	0	0		
Scallops	R	1																		
Other molluscs	B		6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0	0	0	0	0		
Other	B		6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	0	0	0		
Chapter 17	Sugars and sugar confectionery																			
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	- Raw sugar not containing added flavouring or colouring matter:																		
1701.11	-- Cane sugar	R	4																
1701.12	-- Beet sugar	X																	
	- Other:																		
1701.91	-- Containing added flavouring or colouring matter	X																	
1701.99	-- Other:																		
	Rock candy, cube sugar, loaf sugar and similar sugar	R	4																
	Other	R	1																
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	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1702.19	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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:																		
	Containing added flavouring or colouring matter	R	1																
	Other:																		
	Containing added sugar	X																	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				17.03	Other: Containing added flavouring or colouring matter	R	1												
	Other: Containing added sugar	R	1																
	Other: Sorbosose	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	
	Maltose	R	1																
	Other	R	1																
1703.10	Molasses resulting from the extraction or refining of sugar. - Cane molasses:																		
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	B		2.6%	2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	0	0	0	0	0	0	0	0	
	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.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	Q	6																
1703.90	- Other: Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	B		2.6%	2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
					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. Other	A R		0	0	0	0	0	0	0	0	0	0	0	0
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	R	1																
1704.10	- Chewing gum, whether or not sugar-coated	R	4																
1704.90	- Other: Liquorice extract, not put up as confectionery Other: Caramels Other	A R R		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 18	Cocoa and cocoa preparations																		
1801.00	Cocoa beans, whole or broken, raw or roasted.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1802.00	Cocoa shells, husks, skins and other cocoa waste.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18.03	Cocoa paste, whether or not defatted.																		
1803.10	- Not defatted	B		3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	
1803.20	- Wholly or partly defatted	B		6.1%	5.3%	4.4%	3.5%	2.6%	1.8%	0.9%	0	0	0	0	0	0	0	0	
1804.00	Cocoa butter, fat and oil.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	B		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	0	0	0	0	0	
18.06	Chocolate and other food preparations containing cocoa.																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1806.10	- Cocoa powder, containing added sugar or other sweetening matter: Containing added sugar Other	R X	4																
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: Food preparations of goods of heading 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%: Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers Other: Containing added sugar Other Other: Containing added sugar Other - Other, in blocks, slabs or bars:	X X R R	1 1																
1806.31	-- Filled	R	4																
1806.32	-- Not filled: Chocolate confectionery Other: Containing added sugar:	X																	

Column 1	Column 2	Column 3	Column 4	Column 5															
Tariff item number	Description of goods	Category	Note	Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	<p>Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale, barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; doughs for rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter):</p> <p>Food preparation of goods of heading 04.01 to 04.04 (preparation, containing no less than 30% of natural milk constituents by weight, calculated on the dry matter)</p> <p>Food preparations, containing more than 85% by weight of flour, groats, meal, pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose:</p> <p>Containing rice products predominating by weight over each of products of wheat and triticale, barley products or starch</p>	X																	
		X																	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
					Containing products of wheat and triticale predominating by weight over each of rice products, barley products or starch	X													
	Containing barley products predominating by weight over each of rice products, products of wheat and triticale or starch	X																	
	Containing starch predominating by weight over each of rice products, products of wheat and triticale or barley products:																		
	Containing wheat Starch	X																	
	Other	R	1																
	Doughs for rice products, excluding a kind used as infant food or dietetic purpose	X																	
	Other:																		
	Food preparations of goods of heading 04.01 to 04.04:																		
	Containing added sugar	X																	
	Other	R	1																
	Other	X																	
1901.90	- Other:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																	
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year		
					Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; mochi (rice-cake), dango and similar rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of heading 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight calculated on the dry matter, excluding whipped cream in pressurized containers)	X															
	Other:																				
	Food preparations of goods of heading 04.01 to 04.04:																				
	Containing added sugar	X																			
	Other	R	1																		
	Malt extract	R	1																		
	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.	B		8.0%	6.4%	4.8%	3.2%	1.6%	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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	B		4.2%	3.9%	3.7%	3.4%	3.1%	2.8%	2.5%	2.3%	2.0%	1.7%	1.4%	1.1%	0.8%	0.6%	0.3%	0
1905.20	- Gingerbread and the like	B		8.4%	7.9%	7.3%	6.8%	6.2%	5.6%	5.1%	4.5%	3.9%	3.4%	2.8%	2.3%	1.7%	1.1%	0.6%	0
	- 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	B		4.2%	3.9%	3.7%	3.4%	3.1%	2.8%	2.5%	2.3%	2.0%	1.7%	1.4%	1.1%	0.8%	0.6%	0.3%	0
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 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Crisp savoury food products, made from a dough based on potato powder	B		8.4%	7.9%	7.3%	6.8%	6.2%	5.6%	5.1%	4.5%	3.9%	3.4%	2.8%	2.3%	1.7%	1.1%	0.6%	0
	Other	X																	
	Other:																		
	Crisp savoury food products, made from a dough based on potato powder	B		8.4%	7.9%	7.3%	6.8%	6.2%	5.6%	5.1%	4.5%	3.9%	3.4%	2.8%	2.3%	1.7%	1.1%	0.6%	0
	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	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other	B		8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sweet corn	B		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	0	0	0	0	0	0
	Young corncobs	B		15.8%	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%	4.2%	3.2%	2.1%	1.1%	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
					Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeper, 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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sweet corn	B		6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0	0	0	0	0	0	0	0	0	
	Young corncobs	B		8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	0	0	0	0	0	0	
	Other:																			
	Ginger	R	1																	
	Other	B		8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	0	0	0	0	0	0	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.																			
2002.10	- Tomatoes, whole or in pieces	B		7.1%	6.7%	6.2%	5.7%	5.2%	4.8%	4.3%	3.8%	3.3%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	0	
2002.90	- Other:																			
	Containing added sugar	B		12.6%	11.7%	10.9%	10.1%	9.2%	8.4%	7.5%	6.7%	5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	
	Other:																			
	Tomato purée and tomato paste	R	1																	
	Other	B		7.1%	6.7%	6.2%	5.7%	5.2%	4.8%	4.3%	3.8%	3.3%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	0	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.																			
2003.10	- Mushrooms of the genus Agaricus:																			
	Containing added sugar	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
					Other: In airtight containers not more than 10 kg each including container: French mushrooms	B		12.4%	11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2003.20	- Truffles	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2003.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.																			
2004.10	- Potatoes:																			
	Cooked, not otherwise prepared	B		8.0%	7.4%	6.9%	6.4%	5.8%	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	0	
	Other:																			
	Mashed potatoes	B		12.4%	11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	0	0	0	0	0	0	0
	Other	B		8.4%	7.9%	7.3%	6.8%	6.2%	5.6%	5.1%	4.5%	3.9%	3.4%	2.8%	2.3%	1.7%	1.1%	0.6%	0	
2004.90	- Other vegetables and mixtures of vegetables:																			
	Containing added sugar:																			
	Sweet corn	B		9.2%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	0	0	0	0	0	0	0	0	0	0
	Other	B		20.8%	17.9%	14.9%	11.9%	8.9%	6.0%	3.0%	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Asparagus and leguminous vegetables:																			
	Asparagus	B		15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	0	0	0	0	0	0	0
	Leguminous vegetables	R	1																	
	Bamboo shoots	B		12.4%	11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Sweet corn	B		6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0	0	0	0	0	0	0	0	0	0
	Young corncobs:																			
	In airtight containers	B		8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	0	0	0	0	0	0	0
	Other	B		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0	0
	Other	B		7.5%	6.0%	4.5%	3.0%	1.5%	0	0	0	0	0	0	0	0	0	0	0	0
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	- Homogenized vegetables:																			
	Containing added sugar	B		15.8%	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%	4.2%	3.2%	2.1%	1.1%	0	0
	Other	B		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	0	0	0	0	0	0	0
2005.20	- Potatoes:																			
	Mashed potatoes and potato flakes	B		12.4%	11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	0	0	0	0	0	0	0
	Other:																			
	In airtight containers not more than 10 kg each including container	B		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	0	0	0	0	0	0	0
	Other	B		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0	0
2005.40	- Peas (<i>Pisum sativum</i>):																			
	Containing added sugar:																			
	Unshelled	R	4																	
	Other	R	1																	
	Other:																			
	In airtight containers not more than 10 kg each including container:																			
	Unshelled	B		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	0	0	0	0	0	0	0
	Other	B		6.8%	6.1%	5.5%	4.8%	4.1%	3.4%	2.7%	2.0%	1.4%	0.7%	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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	B		12.3%	10.5%	8.8%	7.0%	5.3%	3.5%	1.8%	0	0	0	0	0	0	0	0	0
	Other	R	1																
	Other	B		12.2%	11.0%	9.7%	8.5%	7.3%	6.1%	4.9%	3.7%	2.4%	1.2%	0	0	0	0	0	0
	Other:																		
	Bamboo shoots	B		12.4%	11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	0	0	0	0	0	0
	Young corncobs:																		
	In airtight containers	B		8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Leguminous vegetables (podded out)	X																	
	Sauerkraut	B		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	0	0	0	0	0	0
	Other:																		
	In airtight containers not more than 10 kg each including containers:																		
	Garlic powder	B		9.0%	8.4%	7.8%	7.2%	6.6%	6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	0
	Other	B		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	0	0	0	0	0	0
	Other:																		
	Garlic powder	B		7.5%	7.0%	6.5%	6.0%	5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	0
	Other	B		7.5%	6.0%	4.5%	3.0%	1.5%	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized):														
	Marrons glacé	B		11.8%	11.0%	10.2%	9.5%	8.7%	7.9%	7.1%	6.3%	5.5%	4.7%	3.9%	3.2%	2.4%	1.6%	0.8%	0
	Other:																		
	Apricots	B		8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	B		31.9%	29.8%	27.6%	25.5%	23.4%	21.3%	19.1%	17.0%	14.9%	12.8%	10.6%	8.5%	6.4%	4.3%	2.1%	0
	Other	B		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0
	- Other:																		
2007.91	-- Citrus fruit:																		
	Jams, fruit jellies and marmalades:																		
	Containing added sugar	B		15.8%	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%	4.2%	3.2%	2.1%	1.1%	0
	Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Fruit purée and fruit pastes:																		
	Containing added sugar	B		31.9%	29.8%	27.6%	25.5%	23.4%	21.3%	19.1%	17.0%	14.9%	12.8%	10.6%	8.5%	6.4%	4.3%	2.1%	0
	Other	B		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0
2007.99	-- Other:																		
	Jams and fruit jellies:																		
	Containing added sugar	B		15.8%	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%	4.2%	3.2%	2.1%	1.1%	0
	Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Containing added sugar:																			
	Fruit purée and fruit pastes	B		31.9%	29.8%	27.6%	25.5%	23.4%	21.3%	19.1%	17.0%	14.9%	12.8%	10.6%	8.5%	6.4%	4.3%	2.1%	0	
	Other	B		37.5%	35.0%	32.5%	30.0%	27.5%	25.0%	22.5%	20.0%	17.5%	15.0%	12.5%	10.0%	7.5%	5.0%	2.5%	0	
	Other:																			
	Fruit purée and fruit pastes	B		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	0	0	0	0	0	0	
	Other	B		23.4%	21.9%	20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	0	
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	B		10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0	0	0	0	0	0	0	0	0	
	Other	R	1																	
	Other:																			
	Peanut butter	B		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	
	Other:																			
	Roasted ground-nuts:																			
	Unshelled	X																		
	Other	R	1																	
	Other	R	1																	
2008.19	-- Other, including mixtures:																			
	Containing added sugar:																			
	In pulp form	B		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
					Other:														
	Cashew nuts and other roasted nuts:																		
	Cashew nuts	B		5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	0	0	0	0	0	0
	Other	B		4.8%	4.1%	3.4%	2.8%	2.1%	1.4%	0.7%	0	0	0	0	0	0	0	0	0
	Other:																		
	Chestnuts (in airtight containers not more than 10 kg each including container), not roasted	B		15.8%	14.7%	13.7%	12.6%	11.6%	10.5%	9.5%	8.4%	7.4%	6.3%	5.3%	4.2%	3.2%	2.1%	1.1%	0
	Other	B		15.3%	13.7%	12.2%	10.7%	9.2%	7.6%	6.1%	4.6%	3.1%	1.5%	0	0	0	0	0	0
	Other:																		
	In pulp form	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																		
	Roasted almonds, macadamia nuts, roasted pecan, coconuts, Brazil nuts, paradise nuts, hazel nuts and cashew nuts	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Gingko nuts	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	Other:																		
	Roasted	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
2008.20	- Pineapples	R	1																
2008.30	- Citrus fruit:																		
	Containing added sugar:																		
	In pulp form	B		27.9%	26.1%	24.2%	22.4%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%	7.5%	5.6%	3.7%	1.9%	0
	Other	B		21.6%	19.5%	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	0	0	0	0	0	0
	Other:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				2008.40	In pulp form	B		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%
	Other	B		15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	0	0	0	0	0	0	0
	- Pears:																			
	Containing added sugar:																			
	In pulp form:																			
	In airtight containers	B		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0	0
	Other	B		19.7%	18.4%	17.1%	15.8%	14.4%	13.1%	11.8%	10.5%	9.2%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	0	0
	Other:																			
	In airtight containers	B		9.8%	8.8%	7.9%	6.9%	5.9%	4.9%	3.9%	2.9%	2.0%	1.0%	0	0	0	0	0	0	0
	Other	B		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0	0
	Other:																			
	In pulp form:																			
	In airtight containers	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	0
	Other	B		6.8%	6.1%	5.5%	4.8%	4.1%	3.4%	2.7%	2.0%	1.4%	0.7%	0	0	0	0	0	0	0
	Other:																			
	In airtight containers	B		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0	0
	Other	B		4.9%	4.4%	3.9%	3.4%	2.9%	2.5%	2.0%	1.5%	1.0%	0.5%	0	0	0	0	0	0	0
2008.50	- Apricots:																			
	Containing added sugar	B		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0	0
	Other	B		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0	0
2008.60	- Cherries:																			
	Containing added sugar	B		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0	0
	Other:																			
	In pulp form	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	0
	Other	B		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0	0
2008.70	- Peaches, including nectarines:																			
	Containing added sugar:																			

Column 1	Column 2	Column 3	Column 4	Column 5															
Tariff item number	Description of goods	Category	Note	Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other:																		
	In pulp form:																		
	Bananas, avocados, prunes, mangoes, guavas and mangosteens	B		6.8%	6.1%	5.5%	4.8%	4.1%	3.4%	2.7%	2.0%	1.4%	0.7%	0	0	0	0	0	0
	Camucamu	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0
	Other:																		
	Prunes, bananas, avocados, mangoes, guavas and mangosteens	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Frozen taros	B		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0
	Other:																		
	Durians, rambutan, passion-fruit, litchi, carambola (star-fruit), camucamu and popcorn (corn which is explosive with heating under normal air pressure)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sweetpotatoes, whole or in pieces, dried after simply steamed or boiled in water	B		11.3%	10.5%	9.8%	9.0%	8.3%	7.5%	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0
	Other	B		10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0	0	0	0	0	0	0	0	0
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.																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				2009.11	-- Orange juice:															
	-- Frozen:																			
	Containing added sugar:																			
	Not more than 10% by weight of sucrose, naturally and artificially contained	B		23.2%	20.9%	18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	0	0	0	0	0	0	0
	Other	B		27.9% or 21.56 yen/kg, which- ever is the greater	26.1% or 20.13 yen/kg, which- ever is the greater	24.2% or 18.69 yen/kg, which- ever is the greater	22.4% or 17.25 yen/kg, which- ever is the greater	20.5% or 15.81 yen/kg, which- ever is the greater	18.6% or 14.38 yen/kg, which- ever is the greater	16.8% or 12.94 yen/kg, which- ever is the greater	14.9% or 11.50 yen/kg, which- ever is the greater	13.0% or 10.06 yen/kg, which- ever is the greater	11.2% or 8.63 yen/kg, which- ever is the greater	9.3% or 7.19 yen/kg, which- ever is the greater	7.5% or 5.75 yen/kg, which- ever is the greater	5.6% or 4.31 yen/kg, which- ever is the greater	3.7% or 2.88 yen/kg, which- ever is the greater	1.9% or 1.44 yen/kg, which- ever is the greater	0	
	Other:																			
	Not more than 10% by weight of sucrose	B		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0	0
	Other	B		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0
2009.12	-- Not frozen, of a Brix value not exceeding 20:																			
	Containing added sugar:																			
	Not more than 10% by weight of sucrose, naturally and artificially contained	B		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0
	Other	B		27.9% or 21.56 yen/kg, which- ever is the greater	26.1% or 20.13 yen/kg, which- ever is the greater	24.2% or 18.69 yen/kg, which- ever is the greater	22.4% or 17.25 yen/kg, which- ever is the greater	20.5% or 15.81 yen/kg, which- ever is the greater	18.6% or 14.38 yen/kg, which- ever is the greater	16.8% or 12.94 yen/kg, which- ever is the greater	14.9% or 11.50 yen/kg, which- ever is the greater	13.0% or 10.06 yen/kg, which- ever is the greater	11.2% or 8.63 yen/kg, which- ever is the greater	9.3% or 7.19 yen/kg, which- ever is the greater	7.5% or 5.75 yen/kg, which- ever is the greater	5.6% or 4.31 yen/kg, which- ever is the greater	3.7% or 2.88 yen/kg, which- ever is the greater	1.9% or 1.44 yen/kg, which- ever is the greater	0	
	Other:																			
	Not more than 10% by weight on sucrose	B		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	0	0	0	0	0	0	0
	Other	B		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				2009.19	-- Other:															
	Containing added sugar:																			
	Not more than 10% by weight of sucrose, naturally and artificially contained	B		23.2%	20.9%	18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	0	0	0	0	0	0	0
	Other	B		27.9% or 21.56 yen/kg, which- ever is the greater	26.1% or 20.13 yen/kg, which- ever is the greater	24.2% or 18.69 yen/kg, which- ever is the greater	22.4% or 17.25 yen/kg, which- ever is the greater	20.5% or 15.81 yen/kg, which- ever is the greater	18.6% or 14.38 yen/kg, which- ever is the greater	16.8% or 12.94 yen/kg, which- ever is the greater	14.9% or 11.50 yen/kg, which- ever is the greater	13.0% or 10.06 yen/kg, which- ever is the greater	11.2% or 8.63 yen/kg, which- ever is the greater	9.3% or 7.19 yen/kg, which- ever is the greater	7.5% or 5.75 yen/kg, which- ever is the greater	5.6% or 4.31 yen/kg, which- ever is the greater	3.7% or 2.88 yen/kg, which- ever is the greater	1.9% or 1.44 yen/kg, which- ever is the greater	0	
	Other:																			
	Not more than 10% by weight of sucrose	B		20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0	0
	Other	B		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0
	- Grapefruit juice:																			
2009.21	-- Of a Brix value not exceeding 20:																			
	Containing added sugar:																			
	Not more than 10% by weight of sucrose, naturally and artificially contained	B		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0	0
	Other	B		27.9% or 21.56 yen/kg, which- ever is the greater	26.1% or 20.13 yen/kg, which- ever is the greater	24.2% or 18.69 yen/kg, which- ever is the greater	22.4% or 17.25 yen/kg, which- ever is the greater	20.5% or 15.81 yen/kg, which- ever is the greater	18.6% or 14.38 yen/kg, which- ever is the greater	16.8% or 12.94 yen/kg, which- ever is the greater	14.9% or 11.50 yen/kg, which- ever is the greater	13.0% or 10.06 yen/kg, which- ever is the greater	11.2% or 8.63 yen/kg, which- ever is the greater	9.3% or 7.19 yen/kg, which- ever is the greater	7.5% or 5.75 yen/kg, which- ever is the greater	5.6% or 4.31 yen/kg, which- ever is the greater	3.7% or 2.88 yen/kg, which- ever is the greater	1.9% or 1.44 yen/kg, which- ever is the greater	0	
	Other:																			
	Not more than 10% by weight of sucrose	B		17.4%	15.6%	13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	0	0	0	0	0	0	0
	Other	B		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				2009.29	-- Other:															
	Containing added sugar:																			
	Not more than 10% by weight of sucrose, naturally and artificially contained	B		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0	
	Other	B		27.9% or 21.56 yen/kg, which- ever is the greater	26.1% or 20.13 yen/kg, which- ever is the greater	24.2% or 18.69 yen/kg, which- ever is the greater	22.4% or 17.25 yen/kg, which- ever is the greater	20.5% or 15.81 yen/kg, which- ever is the greater	18.6% or 14.38 yen/kg, which- ever is the greater	16.8% or 12.94 yen/kg, which- ever is the greater	14.9% or 11.50 yen/kg, which- ever is the greater	13.0% or 10.06 yen/kg, which- ever is the greater	11.2% or 8.63 yen/kg, which- ever is the greater	9.3% or 7.19 yen/kg, which- ever is the greater	7.5% or 5.75 yen/kg, which- ever is the greater	5.6% or 4.31 yen/kg, which- ever is the greater	3.7% or 2.88 yen/kg, which- ever is the greater	1.9% or 1.44 yen/kg, which- ever is the greater	0	
	Other:																			
	Not more than 10% by weight of sucrose	B		17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	
	Other	B		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	
	- Juice of any other single citrus fruit:																			
2009.31	-- Of a Brix value not exceeding 20:																			
	Containing added sugar:																			
	Not more than 10% by weight of sucrose, naturally and artificially contained	B		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0	
	Other	B		27.9% or 21.56 yen/kg, which- ever is the greater	26.1% or 20.13 yen/kg, which- ever is the greater	24.2% or 18.69 yen/kg, which- ever is the greater	22.4% or 17.25 yen/kg, which- ever is the greater	20.5% or 15.81 yen/kg, which- ever is the greater	18.6% or 14.38 yen/kg, which- ever is the greater	16.8% or 12.94 yen/kg, which- ever is the greater	14.9% or 11.50 yen/kg, which- ever is the greater	13.0% or 10.06 yen/kg, which- ever is the greater	11.2% or 8.63 yen/kg, which- ever is the greater	9.3% or 7.19 yen/kg, which- ever is the greater	7.5% or 5.75 yen/kg, which- ever is the greater	5.6% or 4.31 yen/kg, which- ever is the greater	3.7% or 2.88 yen/kg, which- ever is the greater	1.9% or 1.44 yen/kg, which- ever is the greater	0	
	Other:																			
	Not more than 10% by weight of sucrose:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				2009.61	- Grape juice (including grape must): -- Of a Brix value not exceeding 30: Containing added sugar: Not more than 10% by weight of sucrose, naturally and artificially contained Other Other	B B		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%
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:	B B B		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0
				27.9% or 21.56 yen/kg, which- ever is the greater	26.1% or 20.13 yen/kg, which- ever is the greater	24.2% or 18.69 yen/kg, which- ever is the greater	22.4% or 17.25 yen/kg, which- ever is the greater	20.5% or 15.81 yen/kg, which- ever is the greater	18.6% or 14.38 yen/kg, which- ever is the greater	16.8% or 12.94 yen/kg, which- ever is the greater	14.9% or 11.50 yen/kg, which- ever is the greater	13.0% or 10.06 yen/kg, which- ever is the greater	11.2% or 8.63 yen/kg, which- ever is the greater	9.3% or 7.19 yen/kg, which- ever is the greater	7.5% or 5.75 yen/kg, which- ever is the greater	5.6% or 4.31 yen/kg, which- ever is the greater	3.7% or 2.88 yen/kg, which- ever is the greater	1.9% or 1.44 yen/kg, which- ever is the greater	0
				17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0
				23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Fruit juices:																			
	Containing added sugar:																			
	Not more than 10% by weight of sucrose, naturally and artificially contained	B		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0	
	Other	B		27.9% or 21.56 yen/kg, which- ever is the greater	26.1% or 20.13 yen/kg, which- ever is the greater	24.2% or 18.69 yen/kg, which- ever is the greater	22.4% or 17.25 yen/kg, which- ever is the greater	20.5% or 15.81 yen/kg, which- ever is the greater	18.6% or 14.38 yen/kg, which- ever is the greater	16.8% or 12.94 yen/kg, which- ever is the greater	14.9% or 11.50 yen/kg, which- ever is the greater	13.0% or 10.06 yen/kg, which- ever is the greater	11.2% or 8.63 yen/kg, which- ever is the greater	9.3% or 7.19 yen/kg, which- ever is the greater	7.5% or 5.75 yen/kg, which- ever is the greater	5.6% or 4.31 yen/kg, which- ever is the greater	3.7% or 2.88 yen/kg, which- ever is the greater	1.9% or 1.44 yen/kg, which- ever is the greater	0	
	Other:																			
	Not more than 10% by weight of sucrose:																			
	Prune juice	B		13.1%	11.8%	10.5%	9.2%	7.9%	6.5%	5.2%	3.9%	2.6%	1.3%	0	0	0	0	0	0	0
	Other	B		17.4%	15.6%	13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	0	0	0	0	0	0	0
	Other	B		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	
	Vegetable juices:																			
	Containing added sugar	B		7.1%	6.1%	5.1%	4.1%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0
	Other:																			
	In airtight containers	B		6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	0	0	0	0	0	0	0	0	0	0
	Other	B		6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	0	0	0	0	0	0	0	0	0	0
2009.90	- Mixtures of juices:																			
	Mixtures of fruit juices:																			
	Containing added sugar:																			
	Not more than 10% by weight of sucrose, naturally and artificially contained	B		20.9%	18.8%	16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				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	R	4																	
	Other:																			
	Instant coffee	B		7.7%	6.6%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Preparations with a basis of coffee:																			
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter	X																		
	Other:																			
	Containing added sugar	X																		
	Other	B		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0
	Preparations with a basis of tea or maté:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
					Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter	X														
	Other:																			
	Containing added sugar	X																		
	Other	B		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0	0	0	0	0	0	0
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	B		2.6%	2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	0	0	0	0	0	0	0	0	0	0
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	R	1																	
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2102.30	- Prepared baking powders	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.																			
2103.10	- Soya sauce	B		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0	0	0	0	0	0	0	0	0	0
2103.20	- Tomato ketchup and other tomato sauces:																			
	Tomato ketchup	P		20.6%	19.9%	19.2%	18.4%	17.7%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%
	Other tomato sauces	P		16.7%	16.4%	16.2%	15.9%	15.6%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%
2103.30	- Mustard flour and meal and prepared mustard:																			
	Put up in containers for retail sale	B		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0	0	0	0
	Other	B		6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				2103.90	- Other:														
	Sauces:																		
	Mayonnaise	B		11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0	0	0	0	0	0	0	0
	French dressings and salad dressings	B		9.2%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	0	0	0	0	0	0	0	0	0
	Other	B		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0	0	0	0	0	0	0	0	0
	Other:																		
	Instant curry and other curry preparations	B		3.0%	2.4%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0	0	0
	Other:																		
	Consisting chiefly of sodiumglutamate	B		4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	0	0	0	0	0	0	0	0	0
	Other	B		9.2%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	0	0	0	0	0	0	0	0	0
21.04	Soups and broths and preparations therefor; homogenized composite food preparations.																		
2104.10	- Soups and broths and preparations therefor:																		
	Of vegetable, in airtight containers	B		5.8%	4.7%	3.5%	2.3%	1.2%	0	0	0	0	0	0	0	0	0	0	0
	Other	B		7.0%	5.6%	4.2%	2.8%	1.4%	0	0	0	0	0	0	0	0	0	0	0
2104.20	- Homogenized composite food preparations	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2105.00	Ice cream and other edible ice, whether or not containing cocoa	R	1																
21.06	Food preparations not elsewhere specified or included.																		
2106.10	- Protein concentrates and textured protein substances:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
					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	B		27.9% or 21.56 yen/kg, which- ever is the greater	26.1% or 20.13 yen/kg, which- ever is the greater	24.2% or 18.69 yen/kg, which- ever is the greater	22.4% or 17.25 yen/kg, which- ever is the greater	20.5% or 15.81 yen/kg, which- ever is the greater	18.6% or 14.38 yen/kg, which- ever is the greater	16.8% or 12.94 yen/kg, which- ever is the greater	14.9% or 11.50 yen/kg, which- ever is the greater	13.0% or 10.06 yen/kg, which- ever is the greater	11.2% or 8.63 yen/kg, which- ever is the greater	9.3% or 7.19 yen/kg, which- ever is the greater	7.5% or 5.75 yen/kg, which- ever is the greater	5.6% or 4.31 yen/kg, which- ever is the greater	3.7% or 2.88 yen/kg, which- ever is the greater	1.9% or 1.44 yen/kg, which- ever is the greater	0	
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Containing added sugar:																			
	Bases for beverage, containing Panax ginseng or its extract:																			
	Those, the largest single ingredient of which is sugar by weight	R	1																	
	Other	B		18.2%	16.4%	14.5%	12.7%	10.9%	9.1%	7.3%	5.5%	3.6%	1.8%	0	0	0	0	0	0	0
	Food supplement with a basis of vitamins	B		11.4%	10.2%	9.1%	8.0%	6.8%	5.7%	4.5%	3.4%	2.3%	1.1%	0	0	0	0	0	0	0
	Other:																			
	Less than 50% by weight of sucrose:																			
	Those, the largest single ingredient of which is sugar by weight:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
					Containing not less than 85% by weight of sucrose excluding those put up in containers for retail sale by weight of 500 g or less each including container, those certified by a certification procedure stipulated by a Cabinet Order as imported to be repacked in containers for retail sale by weight of 500 g or less each including container after importation with no change in ingredients, or those exceeding 257 yen/kg in value for customs duty	R	1												
	Other: Containing lactose, milk protein or milk fat	X																	
	Other	R	4																
	Other: Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05	X																	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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	B		12.2%	11.0%	9.7%	8.5%	7.3%	6.1%	4.9%	3.7%	2.4%	1.2%	0	0	0	0	0	
	Other	B		8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0	0	
2202.90	- Other:																		
	Containing added sugar	B		12.2%	11.0%	9.7%	8.5%	7.3%	6.1%	4.9%	3.7%	2.4%	1.2%	0	0	0	0	0	
	Other	B		7.2%	4.8%	2.4%	0	0	0	0	0	0	0	0	0	0	0	0	
2203.00	Beer made from malt.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.																		
2204.10	- Sparkling wine	X																	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:																		
2204.21	-- In containers holding 2 l or less	X																	
2204.29	-- Other	X																	
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	B		21.6%	20.1%	18.7%	17.3%	15.8%	14.4%	12.9%	11.5%	10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Other	B		27.9% or 21.56 yen/kg, which- ever is the greater	26.1% or 20.13 yen/kg, which- ever is the greater	24.2% or 18.69 yen/kg, which- ever is the greater	22.4% or 17.25 yen/kg, which- ever is the greater	20.5% or 15.81 yen/kg, which- ever is the greater	18.6% or 14.38 yen/kg, which- ever is the greater	16.8% or 12.94 yen/kg, which- ever is the greater	14.9% or 11.50 yen/kg, which- ever is the greater	13.0% or 10.06 yen/kg, which- ever is the greater	11.2% or 8.63 yen/kg, which- ever is the greater	9.3% or 7.19 yen/kg, which- ever is the greater	7.5% or 5.75 yen/kg, which- ever is the greater	5.6% or 4.31 yen/kg, which- ever is the greater	3.7% or 2.88 yen/kg, which- ever is the greater	1.9% or 1.44 yen/kg, which- ever is the greater	0	
	Other:																			
	Not more than 10% by weight of sucrose	B		17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%		0
	Other	B		23.9%	22.3%	20.7%	19.1%	17.5%	15.9%	14.3%	12.8%	11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%		0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.																			
2205.10	- In containers holding 2 l or less	X																		
2205.90	- Other:																			
	Of an alcoholic strength by volume of less than 1% vol	B		17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%		0
	Other	X																		
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	B		27.9% or 21.56 yen/kg, which- ever is the greater	26.1% or 20.13 yen/kg, which- ever is the greater	24.2% or 18.69 yen/kg, which- ever is the greater	22.4% or 17.25 yen/kg, which- ever is the greater	20.5% or 15.81 yen/kg, which- ever is the greater	18.6% or 14.38 yen/kg, which- ever is the greater	16.8% or 12.94 yen/kg, which- ever is the greater	14.9% or 11.50 yen/kg, which- ever is the greater	13.0% or 10.06 yen/kg, which- ever is the greater	11.2% or 8.63 yen/kg, which- ever is the greater	9.3% or 7.19 yen/kg, which- ever is the greater	7.5% or 5.75 yen/kg, which- ever is the greater	5.6% or 4.31 yen/kg, which- ever is the greater	3.7% or 2.88 yen/kg, which- ever is the greater	1.9% or 1.44 yen/kg, which- ever is the greater	0	
	Other:																			
	Sake (Seishu and Dakushu)	X																		

Column 1	Column 2	Column 3	Column 4	Column 5															
Tariff item number	Description of goods	Category	Note	Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
					<p>Certified as being fermented beverages prepared from bananas, Carambola (star-fruit), gooseberries, jackfruit, kehapi, langsat, litchi, longan, mangoes, mangosteens, morinda, pineapples, pomegranate, rambutan, sallac, sapodilla, sugarapples or tamarind, by the Government or a Government instrumentality of Thailand</p> <p>Note: The above certificates shall be those the details of which are set out in the Operational Procedures referred to in Article [210], and shall be subject to checking their authenticity or accuracy by the Government of Japan where necessary. The Government of Thailand shall provide assistance to checking the authenticity or accuracy of the certificates if requested by Japan, in accordance with the provisions of the Operational Procedures.</p> <p>Other</p>	A		0	0	0	0	0	0	0	0	0	0	0	0	0
		X																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				2208.50	- Gin and Geneva	A		0	0	0	0	0	0	0	0	0	0	0	0	0
2208.60	- Vodka	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2208.70	- Liqueurs and cordials	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2208.90	- Other: Ethyl alcohol and distilled alcoholic beverages:																			
	Fruit brandy	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other:																			
	Ethyl alcohol:																			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	X																		
	Other:																			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
					<p>Certified as being Thai local spirits obtained by fermented mixtures of rice and molasses and/or refined sugar, and coloured with caramel, by the Government or a Government instrumentality of Thailand</p> <p>Note: The above certificates shall be those the details of which are set out in the Operational Procedures referred to in Article [210], and shall be subject to checking their authenticity or accuracy by the Government of Japan where necessary. The Government of Thailand shall provide assistance to checking the authenticity or accuracy of the certificates if requested by Japan, in accordance with the provisions of the Operational Procedures.</p>	A		0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	X																		
	Other spirituous beverages:																			
	Imitation sake and white sake	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				27.9% or 21.56 yen/kg, which- ever is the greater	26.1% or 20.13 yen/kg, whiche- ver is the greater	24.2% or 18.69 yen/kg, which- ever is the greater	22.4% or 17.25 yen/kg, which- ever is the greater	20.5% or 15.81 yen/kg, which- ever is the greater	18.6% or 14.38 yen/kg, which- ever is the greater	16.8% or 12.94 yen/kg, which- ever is the greater	14.9% or 11.50 yen/kg, which- ever is the greater	13.0% or 10.06 yen/kg, which- ever is the greater	11.2% or 8.63 yen/kg, which- ever is the greater	9.3% or 7.19 yen/kg, which- ever is the greater	7.5% or 5.75 yen/kg, which- ever is the greater	5.6% or 4.31 yen/kg, which- ever is the greater	3.7% or 2.88 yen/kg, which- ever is the greater	1.9% or 1.44 yen/kg, which- ever is the greater	0	
2209.00	Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol Other Vinegar and substitutes for vinegar obtained from acetic acid.	B A B																		
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
					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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		16.36 yen/kg	14.73 yen/kg	13.09 yen/kg	11.45 yen/kg	9.82 yen/kg	8.18 yen/kg	6.55 yen/kg	4.91 yen/kg	3.27 yen/kg	1.64 yen/kg	0	0	0	0	0	0	0
2309.90	- Other:																			
	Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Containing not less than 10% of lactose by weight:																			
	Intended for feeding calves suitable for white veal	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
					Inpowders, 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: For dogs, cats and other similar kind of ornamental animals and pet animals Other Other	A R R	 1 1	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 24	Tobacco and manufactured tobacco substitutes																			
24.01	Unmanufactured tobacco; tobacco refuse.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	X																		
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				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		0	0	0	0	0	0	0	0	0	0	0	0	0
2507.00	Kaolin and other kaolinic clays, whether or not calcined.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2509.00	Chalk.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				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		0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2524.00	Asbestos.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25.25	Mica, including splittings; mica waste.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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 ₃ BO ₃ calculated on the dry weight.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25.29	Felspar; leucite; nepheline and nepheline syenite; fluorspar.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25.30	Mineral substances not elsewhere specified or included.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 26	Ores, slag and ash	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27.02	Lignite, whether or not agglomerated, excluding jet.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2703.00	Peat (including peat litter), whether or not agglomerated.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
					Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)	A		0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	B		470.00 yen/kl	376.00 yen/kl	282.00 yen/kl	188.00 yen/kl	94.00 yen/kl	0	0	0	0	0	0	0	0	0	0		
	Gas oils:																			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	B		1047.50 yen/kl	838.00 yen/kl	628.50 yen/kl	419.00 yen/kl	209.50 yen/kl	0	0	0	0	0	0	0	0	0	0		
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2710.19	-- 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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
					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		0	0	0	0	0	0	0	0	0	0	0	0	0
	Containing by weight 0.3% or less of sulphur	B		2160.83 yen/kl	1728.67 yen/kl	1296.50 yen/kl	864.33 yen/kl	432.17 yen/kl	0	0	0	0	0	0	0	0	0	0	0	
	Other	B		2755.00 yen/kl	2204.00 yen/kl	1653.00 yen/kl	1102.00 yen/kl	551.00 yen/kl	0	0	0	0	0	0	0	0	0	0	0	
	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	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other:																			
	Containing by weight 0.3% or less of sulphur	B		1980.00 yen/kl	1584.00 yen/kl	1188.00 yen/kl	792.00 yen/kl	396.00 yen/kl	0	0	0	0	0	0	0	0	0	0	0	
	Other	B		2668.33 yen/kl	2134.67 yen/kl	1601.00 yen/kl	1067.33 yen/kl	533.67 yen/kl	0	0	0	0	0	0	0	0	0	0	0	
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	- Waste oils:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	A		0	0	0	0	0	0	0	0	0	0	0	0	0
2710.99	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27.11	Petroleum gases and other gaseous hydrocarbons.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 29	Organic chemicals																			
29.01	Acyclic hydrocarbons.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.02	Cyclic hydrocarbons.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.03	Halogenated derivatives of hydrocarbons.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	A		0	0	0	0	0	0	0	0	0	0	0	0	0
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.																			
	- Saturated monohydric alcohols:																			
2905.11	-- Methanol (methyl alcohol)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2905.13	-- Butan-1-ol (n-butyl alcohol)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2905.14	-- Other butanols	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2905.15	-- Pentanol (amyl alcohol) and isomers thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2905.16	-- Octanol (octyl alcohol) and isomers thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2905.19	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	- Unsaturated monohydric alcohols:																			
2905.22	-- Acyclic terpene alcohols	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2905.29	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	- Diols:																			
2905.31	-- Ethylene glycol (ethanediol)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2905.32	-- Propylene glycol (propane-1,2-diol)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2905.39	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	- Other polyhydric alcohols:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				2906.29	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0
29.07	Phenols; phenol-alcohols.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	A		0	0	0	0	0	0	0	0	0	0	0	0	0
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2918.12	-- Tartaric acid	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2918.13	-- Salts and esters of tartaric acid	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2918.14	-- Citric acid	R	1																	
2918.15	-- Salts and esters of citric acid: Calcium citrate	X																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2918.16	-- Gluconic acid, its salts and esters	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2918.19	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	- 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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2918.22	-- O-Acetylsalicylic acid, its salts and esters	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2918.23	-- Other esters of salicylic acid and their salts	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2918.29	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2918.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.21	Amine-function compounds.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.22	Oxygen-function amino-compounds.																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	- 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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2922.12	-- Diethanolamine and its salts	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2922.13	-- Triethanolamine and its salts	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2922.14	-- Dextropropoxyphene (INN) and its salts	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2922.19	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- 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	-- Amino-hydroxynaphthalene-sulphonic acids and their salts	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2922.22	-- Anisidines, dianisidines, phenetidines, and their salts	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2922.29	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- 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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2922.39	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				2922.41	-- Lysine and its esters; salts thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0
2922.42	-- Glutamic acid and its salts: Sodium glutamates	B		4.3%	3.5%	2.6%	1.7%	0.9%	0	0	0	0	0	0	0	0	0	0	0	
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2922.43	-- Anthranilic acid and its salts	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2922.44	-- Tilidine (INN) and its salts	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2922.49	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.26	Nitrile-function compounds.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2927.00	Diazo-, azo- or azoxy-compounds.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2928.00	Organic derivatives of hydrazine or of hydroxylamine.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.29	Compounds with other nitrogen function.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.30	Organo-sulphur compounds.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2931.00	Other organo-inorganic compounds.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.	A		0	0	0	0	0	0	0	0	0	0	0	0
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2935.00	Sulphonamides.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.41	Antibiotics.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2942.00	Other organic compounds.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 30	Pharmaceutical products	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 31	Fertilisers	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3301.12	-- Of orange	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3301.13	-- Of lemon	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3301.14	-- Of lime	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3301.19	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	- Essential oils other than those of citrus fruit:																			
3301.21	-- Of geranium	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3301.22	-- Of jasmin	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3301.23	-- Of lavender or of lavandin	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3301.24	-- Of peppermint (<i>Mentha piperita</i>)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3301.25	-- Of other mints: Peppermint oils obtained from <i>Mentha arvensis</i> :																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes																			
35.01	Casein, caseinates and other casein derivatives; casein glues.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	X																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	B		5.4%	4.3%	3.3%	2.2%	1.1%	0	0	0	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	B		5.4%	4.3%	3.3%	2.2%	1.1%	0	0	0	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3901.30	- Ethylene-vinyl acetate copolymers:																			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	B		2.3%	1.9%	1.4%	0.9%	0.5%	0	0	0	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3901.90	- Other:																			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	B		2.3%	1.9%	1.4%	0.9%	0.5%	0	0	0	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	B		5.4%	4.3%	3.3%	2.2%	1.1%	0	0	0	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3902.20	- Polyisobutylene:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	B		2.3%	1.9%	1.4%	0.9%	0.5%	0	0	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3902.30	- Propylene copolymers:																		
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	B		2.3%	1.9%	1.4%	0.9%	0.5%	0	0	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3902.90	- Other:																		
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	B		2.3%	1.9%	1.4%	0.9%	0.5%	0	0	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	B		3.3%	2.6%	2.0%	1.3%	0.7%	0	0	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3903.19	-- Other:																		
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	B		5.4%	4.3%	3.3%	2.2%	1.1%	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				3903.20	Other - Styrene-acrylonitrile (SAN) copolymers: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	A B		0 2.6%	0 2.1%	0 1.6%	0 1.0%	0 0.5%	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
3903.30	Other - Acrylonitrile-butadiene-Styrene (ABS) copolymers: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	A B		0 2.6%	0 2.1%	0 1.6%	0 1.0%	0 0.5%	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	
3903.90	Other - Other: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	A B		0 2.6%	0 2.1%	0 1.6%	0 1.0%	0 0.5%	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	
39.04	Other Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.05	Other Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.06	Other Acrylic polymers in primary forms.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.07	Other Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				39.08	Polyamides in primary forms.	A		0	0	0	0	0	0	0	0	0	0	0	0
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3910.00	Silicones in primary forms.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3914.00	Ion-exchangers based on Polymers of headings 39.01 to 39.13, in primary forms.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39.15	Waste, parings and scrap, of plastics.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39.21	Other plates, sheets, film, foil and strip, of plastics.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39.25	Builders' ware of plastics, not elsewhere specified or included.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39.26	Other articles of plastics and Articles of other materials of headings 39.01 to 39.14.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 40	Rubber and articles thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 41	Raw hides or skins (other than furskins) and leather																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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:																		
	Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	
4101.50	- Whole hides and skins, of a weight exceeding 16 kg:																		
	Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	
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	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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		0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4103.20	- Of reptiles	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4103.30	- Of swine:																		
	Of which have not yet undergone any tanning process	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
4103.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
4104.19	-- Other:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
4104.41	Chrome tanned hides and skins	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	
	- In the dry state (crust):																			
	-- Full grains, unsplit; grain splits:																			
	Tanned (including retanned) but not further prepared:																			
	Chrome tanned hides and skins	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	0
	Other:																			
	Dyed or coloured:																			
	Dyed or coloured, excluding whole hides and skins of bovine of a unit surface area not exceeding 2.6 m ² , hides and skins of buffalo and roller leather	B		12.1%	10.9%	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	0
Other	B		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0	0	
Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	0	
4104.49	-- Other:																			
Tanned (including retanned) but not further prepared:																				
Chrome tanned hides and skins	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	0	
Other:																				
Dyed or coloured	B		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0	0	
Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4105.30	- In the dry state (crust):																		
	Dyed or coloured	B		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4106.22	-- In the dry state (crust):																		
	Dyed or coloured	B		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	- Of swine:																		
4106.31	-- In the wet state (including wet-blue)	B		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	
4106.32	-- In the dry state (crust):																		
	Dyed or coloured	B		1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%	0	0	0	0	0	0	0	0	
	Other	B		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	
4106.40	- Of reptiles:																		
	Vegetable pre-tanned	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other:																		
	Dyed or coloured:																		
	Of alligators, crocodiles or lizards	B		1.8%	1.5%	1.3%	1.0%	0.8%	0.5%	0.3%	0	0	0	0	0	0	0	0	
	Other	B		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
	Dyed or coloured excluding bovine leather of a unit surface area not exceeding 2.6 m ² , buffalo leather and roller leather	B		12.1%	10.9%	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	
	Other	B		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0	
	Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	
4107.19	-- Other:																			
	Parchment-dressed	B		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0	
	Other:																			
	Dyed, coloured, stamped or embossed	B		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0	
	Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	
	- Other, including sides:																			
4107.91	-- Full grains, unsplit:																			
	Parchment-dressed	B		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0	
	Other:																			
	Dyed, coloured, stamped or embossed:																			
	Dyed or coloured, excluding buffalo leather and roller leather	B		12.1%	10.9%	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0	
	Other	B		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0	
	Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0	
4107.92	-- Grain splits:																			
	Parchment-dressed	B		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0	
	Other:																			
	Dyed, coloured, stamped or embossed:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
4107.99	Dyed or coloured, excluding buffalo leather and roller leather	B		12.1%	10.9%	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	0	0	0	0	0	0
	Other	B		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0
	Other	B		10.9%	9.8 %	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	-- Other:																		
	Parchment-dressed	B		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
	Other:																		
4112.00	Dyed, coloured, stamped or embossed	B		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0
	Other	B		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0	0	0	0	0	0
	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	B		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
	Other:																		
	Dyed, coloured, stamped or embossed	B		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0
41.13	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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.																		
	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	B		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0
	Other:																		
	Dyed, coloured, stamped or embossed	B		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				4113.20	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0
	- Of swine:																			
	Parchment-dressed	B		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0	
	Other:																			
	Dyed, coloured, stamped or embossed	B		1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%	0	0	0	0	0	0	0	0	0	
	Other	B		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0	
4113.30	- Of reptiles:																			
	Parchment-dressed	B		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0	
	Other:																			
	Dyed, coloured, stamped or embossed:																			
	Of alligators, crocodiles or lizards	B		1.8%	1.5%	1.3%	1.0%	0.8%	0.5%	0.3%	0	0	0	0	0	0	0	0	0	
	Other	B		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0	
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4113.90	- Other:																			
	Parchment-dressed	B		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0	
	Other:										0	0	0	0	0	0	0	0	0	
	Dyed, coloured, stamped or embossed	B		1.1%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0	0	0	0	0	0	0	0	0	
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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.																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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	B B		11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0	0	0	0
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	B B B		11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0	0	0	0	0	0	0	0
4202.19	-- Other - Handbags, whether or not with shoulder strap, including those without handle:	B		0.7%	0.6%	0.5%	0.4%	0.3%	0.2%	0.1%	0	0	0	0	0	0	0	0	0
4202.21	-- With outer surface of leather, of composition leather or of patent leather:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
4202.32	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	B		11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0	0	0	0	0	0	0	0	
	Other	B		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	
	-- With outer surface of plastic sheeting or of textile materials:																			
4202.39	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	B		11.2%	9.6%	8.0%	6.4%	4.8%	3.2%	1.6%	0	0	0	0	0	0	0	0	0	
	Other	B		5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0	0	0	0	0	0	0	0	0	
	-- Other	B		0.7%	0.6%	0.5%	0.4%	0.3%	0.2%	0.1%	0	0	0	0	0	0	0	0	0	
4202.91	-- Other:																			
4202.91	-- With outer surface of leather, of composition leather or of patent leather	B		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	
4202.92	-- With outer surface of plastic sheeting or of textile materials	B		5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0	0	0	0	0	0	0	0	0	
4202.99	-- Other:																			
	Of wood	B		0.5%	0.4%	0.3%	0.3%	0.2%	0.1%	0.1%	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	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	B		12.3%	10.5%	8.8%	7.0%	5.3%	3.5%	1.8%	0	0	0	0	0	0	0	0	0
	Of composition leather	B		14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0	0	0	0	0	0	0	0	0
	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	B		14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0	0	0	0	0	0	0	0	0
	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	B		14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0	0	0	0	0	0	0	0	0
	Other	B		8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0
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	B		3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0	0	0	0	0	0	0	0	0

Column 1	Column 2	Column 3	Column 4	Column 5															
Tariff item number	Description of goods	Category	Note	Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	Other	B		0.6%	0.5%	0.4%	0.3%	0.2%	0.2%	0.1%	0	0	0	0	0	0	0	0	0
4205.00	Other articles of leather or of composition leather.	B		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0	0	0	0	0	0	0	0	0
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	B		0.6%	0.5%	0.4%	0.3%	0.2%	0.2%	0.1%	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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 fur skin.	X																	
4304.00	Artificial fur and articles thereof.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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		0	0	0	0	0	0	0	0	0	0	0	0
4405.00	Wood wool; wood flour.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44.06	Railway or tramway sleepers (cross-ties) of wood.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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 - Of tropical wood specified in Subheading Note 1 to this Chapter:	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4408.31	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau: Obtained by slicing laminated wood Other: Sheets for plywood Other	B B A		3.3%	2.9%	2.6%	2.3%	2.0%	1.6%	1.3%	1.0%	0.7%	0.3%	0	0	0	0	0	0
4408.39	-- Other: Of Padauk (Kwarin)	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4409.20	- Non-coniferous:																		
	Drawn wood, of bamboo	B		4.1%	3.7%	3.3%	2.9%	2.5%	2.0%	1.6%	1.2%	0.8%	0.4%	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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:																		
	In sheets or in boards	B		3.3%	2.9%	2.6%	2.3%	2.0%	1.6%	1.3%	1.0%	0.7%	0.3%	0	0	0	0	0	0
	Other	B		2.7%	2.5%	2.2%	1.9%	1.6%	1.4%	1.1%	0.8%	0.5%	0.3%	0	0	0	0	0	0
4410.29	-- Other:																		
	In sheets or in boards	B		3.3%	2.9%	2.6%	2.3%	2.0%	1.6%	1.3%	1.0%	0.7%	0.3%	0	0	0	0	0	0
	Other	B		2.7%	2.5%	2.2%	1.9%	1.6%	1.4%	1.1%	0.8%	0.5%	0.3%	0	0	0	0	0	0
	- Other, of wood:																		
4410.31	-- Unworked or not further worked than sanded:																		
	In sheets or in boards	B		3.3%	2.9%	2.6%	2.3%	2.0%	1.6%	1.3%	1.0%	0.7%	0.3%	0	0	0	0	0	0
	Other	B		2.7%	2.5%	2.2%	1.9%	1.6%	1.4%	1.1%	0.8%	0.5%	0.3%	0	0	0	0	0	0
4410.32	-- Surface-covered with melamine-impregnated paper:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	A		0	0	0	0	0	0	0	0	0	0	0	0	0
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4419.00	Tableware and kitchenware, of wood.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44.21	Other articles of wood.																			
4421.10	- Clothes hangers	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4421.90	- Other:																			
	Kushi of bamboo	B		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0	0	0	0	0	0	
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 45	Cork and articles of cork	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				5001.00	Silk-worm cocoons suitable for reeling.	X													
5002.00	Raw silk (not thrown):																		
	Wild silk	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other	R	1																
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5005.00	Yarn spun from silk waste, not put up for retail sale.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
50.07	Woven fabrics of silk or of silk waste.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 52	Cotton	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 54	Man-made filaments	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 55	Man-made staple fibres	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 57	Carpets and other textile floor coverings	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 60	Knitted or crocheted fabrics	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	B		5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0
	- Other footwear:																		
6401.91	-- Covering the knee	B		5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0
6401.92	-- Covering the ankle but not covering the knee:																		
	Ski-boots	X																	
	Other	B		5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0
6401.99	-- Other	B		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0
64.02	Other footwear with outer soles and uppers of rubber or plastics.																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				6402.12	-- Ski-boots, cross-country ski footwear and snowboard boots: Ski-boots Snowboard boots	X B													
6402.19	-- Other	B		5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0
6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	B		5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0
6402.30	- Other footwear, incorporating a protective metal toe-cap - Other footwear:	B		5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0
6402.91	-- Covering the ankle	B		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0
6402.99	-- Other: Shoes Other	B X		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0
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 Other	B B		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
6403.30	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap:			19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
6403.40	Footwear with outer soles of rubber, leather or composition leather (excluding slippers and other house footwear)	B		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	0	0	0	0	0	0
	Other:																		
	Slippers	X																	
	Other	B		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
6403.51	- Other footwear, incorporating a protective metal toe-cap:																		
	Footwear with outer soles of rubber, leather or composition leather	B		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	0	0	0	0	0	0
	Other	B		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
	- Other footwear with outer soles of leather:																		
6403.59	-- Covering the ankle:																		
	House footwear	B		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
	Other:																		
	Footwear for gymnastics, athletics or similar activities	X																	
6403.59	-- Other:																		
	Other	B		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	0	0	0	0	0	0
	Slippers or other house footwear:																		
	Slippers	X																	
6403.59	Other	B		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0
	Other:																		
	Footwear for gymnastics, athletics or similar activities	X																	
	Other	B		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				6403.91	- Other footwear: -- Covering the ankle: Footwear with outer soles of rubber or composition leather (excluding house footwear): Footwear for gymnastics, athletics or similar activities Other Other: Footwear for gymnastics, athletics or similar activities Other	X B X B													
6403.99	-- Other: Footwear with outer soles of rubber or composition leather (excluding slippers and other house footwear): Footwear for gymnastics, athletics or similar activities Other Other: Slippers or footwear for gymnastics, athletics or similar activities Other	X B X B																	
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. - Footwear with outer soles of rubber or plastics:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																	
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year		
				6404.11	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	B		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0
6404.19	-- Other:																				
	With uppers containing furskin:																				
	With the uppers of leather in part (excluding slippers)	B		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0	0	
	Other	X																			
	Other:																				
	"Jikatabi" and Canvas shoes	B		5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0	0	
	Other	B		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0	
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)	B		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0	0	
	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)	B		15.7%	14.2%	12.6%	11.0%	9.4%	7.9%	6.3%	4.7%	3.1%	1.6%	0	0	0	0	0	0	0	
	Other	X																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
					Other:															
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	B		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0	0
	Other	X																		
64.05	Other footwear.	B		5.9%	5.0%	4.2%	3.4%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0	0
6405.10	- With uppers of leather or composition leather:																			
	With outer soles of leather and uppers of composition leather:																			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	B		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0	0
	Other	X																		
	With outer soles of rubber, plastics or composition leather and uppers of composition leather	B		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0
	Other	B		3.0%	2.6%	2.1%	1.7%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0	0
6405.20	- With uppers of textile materials	B		3.0%	2.6%	2.1%	1.7%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0	0
6405.90	- Other:																			
	With outer soles of rubber, plastics, leather or composition leather:																			
	With uppers containing furskin:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
					With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	B		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0
	Other	X																		
	Other:																			
	With outer soles of leather:																			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics, or similar activities and slippers)	B		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	0	0	0	0	0	0	0
	Other	X																		
	Other	B		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	0
	Other	B		3.0%	2.6%	2.1%	1.7%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0	0
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	X																		
	Other	B		3.0%	2.6%	2.1%	1.7%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0	0
6406.20	- Outer soles and heels, of rubber or plastics	B		3.0%	2.6%	2.1%	1.7%	1.3%	0.9%	0.4%	0	0	0	0	0	0	0	0	0	0
	- Other:																			
6406.91	-- Of wood:																			
	Containing furskin	X																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				6406.99	Other -- Of other materials: Of leather or containing furskin Other	B X B		3.0%	2.6%	2.1%	1.7%	1.3%	0.9%	0.4%	0	0	0	0	0	0
Chapter 65	Headgear and parts thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 69	Ceramic products	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 70	Glass and glassware																			
7001.00	Cullet and other waste and scrap of glass; glass in the mass.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	A		0	0	0	0	0	0	0	0	0	0	0	0
7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7008.00	Multiple-walled insulating units of glass.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7012.00	Glass inners for vacuum flasks or for other vacuum vessels.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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).	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.	A		0	0	0	0	0	0	0	0	0	0	0	0	0
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	B		7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0	0	0	0	0	0	0	0	0	
7018.20	- Glass microspheres not exceeding 1 mm in diameter	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7018.90	- Other:																			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
70.19	Combined with precious metal or metal plated with precious metal	B		5.8%	5.0%	4.1%	3.3%	2.5%	1.7%	0.8%	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7020.00	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7020.00	Other articles of glass.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 72	Iron and steel	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 73	Articles of iron or steel	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 74	Copper and articles thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 75	Nickel and articles thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 76	Aluminium and articles thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 78	Lead and articles thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 79	Zinc and articles thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 80	Tin and articles thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 81	Other base metals; cermets; articles thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 83	Miscellaneous articles of base metal	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 88	Aircraft, spacecraft, and parts thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 89	Ships, boats and floating structures	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
91.03	Clocks with watch movements, excluding clocks of heading 91.04.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	A		0	0	0	0	0	0	0	0	0	0	0	0
91.05	Other clocks.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9107.00	Time switches with clock or watch movement or with synchronous motor.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91.08	Watch movements, complete and assembled.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91.09	Clock movements, complete and assembled.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91.11	Watch cases and parts thereof.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9113.20	- Of base metal, whether or not gold- or silver-plated	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9113.90	- Other: Of leather or of composition leather:																		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
					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	B		14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0	0	0	0	0	0
	Other	B		8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0	0	0	0	0	0	0	0	0	
	Other:																			
	Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	B		1.8%	1.5%	1.3%	1.0%	0.8%	0.5%	0.3%	0	0	0	0	0	0	0	0	0	
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
91.14	Other clock or watch parts.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 92	Musical instruments; parts and accessories of such articles	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 93	Arms and ammunition; parts and accessories thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9401.20	- Seats of a kind used for motor vehicles	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9401.30	- Swivel seats with variable height adjustment	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				9401.40	- Seats other than garden seats or camping equipment, convertible into beds	A		0	0	0	0	0	0	0	0	0	0	0	0
9401.50	- Seats of cane, osier, bamboo or similar materials	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other seats, with wooden frames:																		
9401.61	-- Upholstered	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9401.69	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other seats, with metal frames:																		
9401.71	-- Upholstered	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9401.79	-- Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9401.80	- Other seats	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9401.90	- Parts:																		
	Of leather	B		3.3%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	0	0	0	0	0	0	0	0	0
	Other	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94.03	Other furniture and parts thereof.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9406.00	Prefabricated buildings.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty															
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
				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		0	0	0	0	0	0	0	0	0	0	0	0
9604.00	Hand sieves and hand riddles.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	B		4.6%	4.0%	3.3%	2.6%	2.0%	1.3%	0.7%	0	0	0	0	0	0	0	0	0
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96.07	Slide fasteners and parts thereof.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty																
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year	
				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		0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Chapter 97	Works of art, collectors' pieces and antiques	A		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Part 3

Section 1 Notes for schedule of Thailand

The terms and conditions in the following notes indicated with a serial number from 1 through 15 shall apply to originating goods of Japan imported from Japan specified with that number in Column 4 of the Schedule of Thailand, in Section 2.

1. The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the importing Party under the WTO Agreement, as available at the time of importation, shall be reduced in 11 equal annual installments from 20.00 per cent to zero per cent. The first reduction shall take place on the date of entry into force of this Agreement and the last reduction shall take place on the first day of the eleventh year.
2. The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the importing Party under the WTO Agreement, as available at the time of importation, shall be reduced in 6 equal annual installments from 5.00 per cent to zero per cent, The first reduction shall take place on the date of entry into force of this Agreement and the last reduction shall take place on the first day of the sixth year.
3. The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the importing Party under the WTO Agreement, as available at the time of importation, shall be zero per cent as from the date of entry into force of this Agreement.
4. The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the importing Party under the WTO Agreement, as available at the time of importation, shall be reduced in 11 equal annual installments from 27.00 per cent to zero per cent. The first reduction shall take place on the date of entry into force of this Agreement and the last reduction shall take place on the first day of the eleventh year.
5. The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the importing Party under the WTO Agreement, as available at the time of importation, shall be reduced in 11 equal annual installments from 40.00 per cent to zero per cent. The first reduction shall take place on the date of entry into force of this Agreement and the last reduction shall take place on the first day of the eleventh year.
6. The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the importing Party under the WTO Agreement, as available at the time of importation, shall be reduced in 11 equal annual installments from 30.00 per cent to zero per cent. The first reduction shall take place on the date of entry into force of this Agreement and the last reduction shall take place on the first day of the eleventh year.
7. The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the importing Party under the WTO Agreement, as available at the time of importation, shall be reduced in 11 equal annual installments from 65.00 per cent to zero per cent. The first reduction shall take place on the date of entry into force of this Agreement and the last reduction shall take place on the first day of the eleventh year.
8. The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the importing Party under the WTO Agreement, as available at the time of importation, shall be reduced in 11 equal annual installments from 60.00 per

cent to zero per cent. The first reduction shall take place on the date of entry into force of this Agreement and the last reduction shall take place on the first day of the eleventh year.

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

- (a) The aggregate quota quantity shall be as follows, respectively:
 - (i) For the first year, the aggregate quota quantity shall be 440,000 metric tons.
 - (ii) For the second year and each year thereafter, the aggregate quota quantity shall be determined in the preceding year by the importing Party, taking into account the recommendation made by government officials and experts on iron and steel, who are members of the Japan-Thailand Steel Dialogue launched in March 2004. In the absence of such recommendation, the importing Party shall endeavour to provide an appropriate level of aggregate quota quantity, based on the aggregate quota quantity for the current year, except in the event of special circumstances. The importing Party shall promptly notify to the other Party the determined aggregate quota quantity for the following year.
- (b) The in-quota rate of customs duty shall be zero per cent.
- (c) For the purposes of subparagraphs (a) and (b) above, the tariff rate quota shall be administered by the importing Party and implemented through a certificate of tariff rate quota issued by the importing Party. The aggregate quota quantity shall be allocated by the importing Party. Upon request by either Party, the Parties shall consult as soon as possible to resolve any matter arising from the administration of the tariff rate quota.
- (d) The tariff rate quota shall be eliminated as from the first day of the eleventh year.

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

- (a) The aggregate quota quantity shall be as follows, respectively:
 - (i) For the first year, the aggregate quota quantity shall be 230,000 metric tons.
 - (ii) For the second year and each year thereafter, the aggregate quota quantity shall be determined in the preceding year by the importing Party, taking into account the recommendation made by government officials and experts on iron and steel, who are members of the Japan-Thailand Steel Dialogue launched in March 2004. In the absence of such recommendation, the importing Party shall endeavour to provide an appropriate level of aggregate quota quantity, based on the aggregate quota quantity for the current year, except in the event of special circumstances. The importing Party shall promptly notify to the other Party the determined aggregate quota quantity for the following year.
- (b) The in-quota rate of customs duty shall be zero per cent.
- (c) For the purposes of subparagraphs (a) and (b) above, the tariff rate quota shall be administered by the importing Party and implemented through a certificate of tariff rate quota issued by the importing Party. The aggregate quota quantity shall be allocated by the importing Party. Upon request by either Party, the Parties shall consult as soon as possible to resolve any matter arising from the administration of the tariff rate quota.

(d) The tariff rate quota shall be eliminated as from the first day of the eleventh year.

11. A tariff rate quota shall be applied to originating goods imported for use in manufacturing of motor vehicles or parts and accessories of motor vehicles, and by manufacturers of motor vehicles or parts and accessories of motor vehicles, in accordance with the following:

(a) The aggregate quota quantity shall be as follows, respectively:

- (i) For the first year, the aggregate quota quantity shall be 280,000 metric tons.
- (ii) For the second year and each year thereafter, the aggregate quota quantity shall be determined in the preceding year by the importing Party, taking into account the recommendation made by government officials and experts on iron and steel, who are members of the Japan-Thailand Steel Dialogue launched in March 2004. In the absence of such recommendation, the importing Party shall endeavour to provide an appropriate level of aggregate quota quantity, based on the aggregate quota quantity for the current year, except in the event of special circumstances. The importing Party shall promptly notify to the other Party the determined aggregate quota quantity for the following year.

(b) The in-quota rate of customs duty shall be zero per cent.

(c) For the purposes of subparagraphs (a) and (b) above, the tariff rate quota shall be administered by the importing Party and implemented through a certificate of tariff rate quota issued by the importing Party. The aggregate quota quantity shall be allocated by the importing Party. Upon request by either Party, the Parties shall consult as soon as possible to resolve any matter arising from the administration of the tariff rate quota.

(d) The tariff rate quota shall be eliminated as from the first day of the eleventh year.

12. The rate of customs duty shall be as follows:

- (i) The most-favoured-nation applied rate of customs duty in effect at the time of importation or 5.00 per cent, whichever is the less, as from the date of entry into force of this Agreement; and
- (ii) zero per cent, as from the first day of the sixth year.

13. The rate of customs duty shall be zero per cent as from the first day of the sixth year, in case of AFTA completion not later than 31 March, 2010, or as from the date twelve months after AFTA completion, in case of AFTA completion after 31 March, 2010.

The importing Party shall notify the other Party of AFTA completion promptly after the completion.

Note: "AFTA completion" means the elimination of customs duties by Brunei Darussalam, Republic of Indonesia, Malaysia, Republic of the Philippines, Republic of Singapore and Thailand, on all the products in their respective Inclusion Lists, in accordance with the Agreement on the Common Effective Preferential Tariff ("CEPT") Scheme for the ASEAN Free Trade Area (1992), as amended.

14. The rate of customs duty shall be zero per cent as from the first day of the eighth year, in case of AFTA completion not later than 31 March, 2010, or as from the date thirty-six months

after AFTA completion, in case of AFTA completion after 31 March, 2010.

The importing Party shall notify the other Party of AFTA completion promptly after the completion.

Note: "AFTA completion" means the elimination of customs duties by Brunei Darussalam, Republic of Indonesia, Malaysia, Republic of the Philippines, Republic of Singapore and Thailand, on all the products in their respective Inclusion Lists, in accordance with the Agreement on the Common Effective Preferential Tariff ("CEPT") Scheme for the ASEAN Free Trade Area (1992), as amended.

15. In accordance with subparagraph 2 of Article 18, the Parties shall negotiate, in the sixth year, on issues such as improving market access conditions.

Section 2
Schedule of Thailand

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
	Chapter 1 Live animals													
01.01	Live horses, asses, mules and hinnies.													
0101.10	- Pure-bred breeding animals	A		0	0	0	0	0	0	0	0	0	0	0
	- Other :													
0101.901	- - - Horses	A		0	0	0	0	0	0	0	0	0	0	0
0101.909	- - - Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
01.02	Live bovine animals.													
0102.10	- Pure-bred breeding animals	A		0	0	0	0	0	0	0	0	0	0	0
0102.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0
01.03	Live swine.													
0103.10	- Pure-bred breeding animals	A		0	0	0	0	0	0	0	0	0	0	0
	- Other :													
0103.91	- - Weighing less than 50 kg	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
0103.92	- - Weighing 50 kg or more	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
01.04	Live sheep and goats.													
	- Sheep :													
0104.101	- - - For breeding	A		0	0	0	0	0	0	0	0	0	0	0
0104.109	- - - Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	- Goats :													
0104.201	- - - For breeding	A		0	0	0	0	0	0	0	0	0	0	0
0104.209	- - - Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.													
	- Weighing not more than 185 g :													
	- - Fowls of the species <i>Gallus domesticus</i> :													
0105.111	- - - For breeding	A		0	0	0	0	0	0	0	0	0	0	0
0105.119	- - - Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	- - Turkeys :													
0105.121	- - - For breeding	A		0	0	0	0	0	0	0	0	0	0	0
0105.129	- - - Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	- - Other :													

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				0106.201	- - - For draught, consumption of meat, milk or eggs, imported for breeding	A		0	0	0	0	0	0	0
0106.202	- - - Imported by public institutes, not conducted for profit and intended for perpetual exhibition of a public character	A		0	0	0	0	0	0	0	0	0	0	0
0106.209	- - - Other - Birds : - - Birds of prey :	A		0	0	0	0	0	0	0	0	0	0	0
0106.311	- - - For draught, consumption of meat, milk or eggs, imported for breeding	A		0	0	0	0	0	0	0	0	0	0	0
0106.312	- - - Imported by public institutes, not conducted for profit and intended for perpetual exhibition of a public character	A		0	0	0	0	0	0	0	0	0	0	0
0106.319	- - - Other - - Psittaciformes (including parrots, parakeets, macaws and cockatoos) :	A		0	0	0	0	0	0	0	0	0	0	0
0106.321	- - - For draught, consumption of meat, milk or eggs, imported for breeding	A		0	0	0	0	0	0	0	0	0	0	0
0106.322	- - - Imported by public institutes, not conducted for profit and intended for perpetual exhibition of a public character	A		0	0	0	0	0	0	0	0	0	0	0
0106.329	- - - Other - - Other :	A		0	0	0	0	0	0	0	0	0	0	0
0106.391	- - - For draught, consumption of meat, milk or eggs, imported for breeding	A		0	0	0	0	0	0	0	0	0	0	0
0106.392	- - - Imported by public institutes, not conducted for profit and intended for perpetual exhibition of a public character	A		0	0	0	0	0	0	0	0	0	0	0
0106.399	- - - Other - Other :	A		0	0	0	0	0	0	0	0	0	0	0
0106.901	- - - For draught, consumption of meat, milk or eggs, imported for breeding, including bees	A		0	0	0	0	0	0	0	0	0	0	0
0106.902	- - - Imported by public institutes, not conducted for profit and intended for perpetual exhibition of a public character	A		0	0	0	0	0	0	0	0	0	0	0
0106.909	- - - Other	A		0	0	0	0	0	0	0	0	0	0	0
	Chapter 2 Meat and edible meat offal													
02.01	Meat of bovine animals, fresh or chilled.													
0201.10	- Carcasses and half-carcasses	B		43.75%	37.50%	31.25%	25.00%	18.75%	12.50%	6.25%	0	0	0	0
0201.20	- Other cuts with bone in	B		43.75%	37.50%	31.25%	25.00%	18.75%	12.50%	6.25%	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
				0201.30	- Boneless	B		43.75%	37.50%	31.25%	25.00%	18.75%	12.50%	6.25%	0
02.02	Meat of bovine animals, frozen.														
0202.10	- Carcasses and half-carcasses	B		43.75%	37.50%	31.25%	25.00%	18.75%	12.50%	6.25%	0	0	0	0	
0202.20	- Other cuts with bone in	B		43.75%	37.50%	31.25%	25.00%	18.75%	12.50%	6.25%	0	0	0	0	
0202.30	- Boneless	B		43.75%	37.50%	31.25%	25.00%	18.75%	12.50%	6.25%	0	0	0	0	
02.03	Meat of swine, fresh, chilled or frozen.														
	- Fresh or chilled :														
0203.11	- - Carcasses and half-carcasses	B		30.00%	20.00%	10.00%	0	0	0	0	0	0	0	0	
0203.12	- - Hams, shoulders and cuts thereof, with bone in	B		22.50%	15.00%	7.50%	0	0	0	0	0	0	0	0	
0203.19	- - Other	B		22.50%	15.00%	7.50%	0	0	0	0	0	0	0	0	
	- Frozen :														
0203.21	- - Carcasses and half-carcasses	B		22.50%	15.00%	7.50%	0	0	0	0	0	0	0	0	
0203.22	- - Hams, shoulders and cuts thereof, with bone in	B		30.00%	20.00%	10.00%	0	0	0	0	0	0	0	0	
0203.29	- - Other	B		22.50%	15.00%	7.50%	0	0	0	0	0	0	0	0	
02.04	Meat of sheep or goats, fresh, chilled or frozen.														
0204.10	- Carcasses and half-carcasses of lamb, fresh or chilled	B		22.50%	15.00%	7.50%	0	0	0	0	0	0	0	0	
	- Other meat of sheep, fresh or chilled :														
0204.21	- - Carcasses and half-carcasses	B		22.50%	15.00%	7.50%	0	0	0	0	0	0	0	0	
0204.22	- - Other cuts with bone in	B		22.50%	15.00%	7.50%	0	0	0	0	0	0	0	0	
0204.23	- - Boneless	B		22.50%	15.00%	7.50%	0	0	0	0	0	0	0	0	
0204.30	- Carcasses and half-carcasses of lamb, frozen	B		22.50%	15.00%	7.50%	0	0	0	0	0	0	0	0	
	- Other meat of sheep, frozen :														
0204.41	- - Carcasses and half-carcasses	B		22.50%	15.00%	7.50%	0	0	0	0	0	0	0	0	
0204.42	- - Other cuts with bone in	B		22.50%	15.00%	7.50%	0	0	0	0	0	0	0	0	
0204.43	- - Boneless	B		22.50%	15.00%	7.50%	0	0	0	0	0	0	0	0	
0204.50	- Meat of goats	B		22.50%	15.00%	7.50%	0	0	0	0	0	0	0	0	
02.05	0205.00 Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	B		22.50%	15.00%	7.50%	0	0	0	0	0	0	0	0	
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	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0	
	- Of bovine animals, frozen :														
0206.21	- - Tongues	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0	
0206.22	- - Livers	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
				02.09	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.	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%
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	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	0210.12	- - Bellies (streaky) and cuts thereof	B		36.36%	32.73%	29.09%	25.45%	21.82%	18.18%	14.55%	10.91%	7.27%	3.64%	0
	0210.19	- - Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0		
	0210.20	- Meat of bovine animals	B		45.45%	40.91%	36.36%	31.82%	27.27%	22.73%	18.18%	13.64%	9.09%	4.55%	0
		- Other, including edible flours and meals of meat and meat offal :													
	0210.91	- - Of primates	B		45.45%	40.91%	36.36%	31.82%	27.27%	22.73%	18.18%	13.64%	9.09%	4.55%	0
	0210.92	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	B		45.45%	40.91%	36.36%	31.82%	27.27%	22.73%	18.18%	13.64%	9.09%	4.55%	0
	0210.93	- - Of reptiles (including snakes and turtles)	B		45.45%	40.91%	36.36%	31.82%	27.27%	22.73%	18.18%	13.64%	9.09%	4.55%	0
	0210.99	- - Other	B		45.45%	40.91%	36.36%	31.82%	27.27%	22.73%	18.18%	13.64%	9.09%	4.55%	0
		Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates													
03.01		Live fish.													
	0301.10	- Ornamental fish	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
		- 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>)	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	0301.92	- - Eels (<i>Anguilla spp.</i>)	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	0301.93	- - Carp	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	0301.99	- - Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
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>)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	As from
				year	year	year	year	year	year	year	year	year	year	11th year
0302.12	-- 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>)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0302.19	-- 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 :	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0302.21	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	B		4.00%	3.00%	2.00%	1.00%	0	0	0	0	0	0	0
0302.22	-- Plaice (<i>Pleuronectes Platessa</i>)	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
0302.23	-- Sole (<i>Solea spp.</i>)	B		4.00%	3.00%	2.00%	1.00%	0	0	0	0	0	0	0
0302.29	-- Other -- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :	B		4.00%	3.00%	2.00%	1.00%	0	0	0	0	0	0	0
0302.31	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0302.32	-- Yellowfin tunas (<i>Thunnus albacares</i>)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0302.33	-- Skipjack or stripe-bellied bonito	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0302.34	-- Bigeye tunas (<i>Thunnus obesus</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0302.35	-- Bluefin tunas (<i>Thunnus thynnus</i>)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0302.36	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0302.39	-- Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0302.40	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	A		0	0	0	0	0	0	0	0	0	0	0
0302.50	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes -- Other fish, excluding livers and roes :	A		0	0	0	0	0	0	0	0	0	0	0
0302.61	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0302.62	-- Haddock (<i>Melanogrammus aeglefinus</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0302.63	-- Coalfish (<i>Pollachius virens</i>)	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
0302.64	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
0302.65	-- Dogfish and other sharks	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
0302.66	-- Eels (<i>Anguilla spp.</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0302.69	-- Other	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
0302.70	-- Livers and roes	B		4.00%	3.00%	2.00%	1.00%	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				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>)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0303.19	- - Other - Other salmonidae, excluding livers and roes :	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
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>)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0303.22	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
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 :	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0303.31	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	B		4.00%	3.00%	2.00%	1.00%	0	0	0	0	0	0	0
0303.32	- - Plaice (<i>Pleuronectes platessa</i>)	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
0303.33	- - Sole (<i>Solea spp.</i>)	B		4.00%	3.00%	2.00%	1.00%	0	0	0	0	0	0	0
0303.39	- - Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0303.41	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0303.42	- - Yellowfin tunas (<i>Thunnus albacares</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0303.43	- - Skipjack or stripe-bellied bonito	A		0	0	0	0	0	0	0	0	0	0	0
0303.44	- - Bigeye tunas (<i>Thunnus obesus</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0303.45	- - Bluefin tunas (<i>Thunnus thynnus</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0303.46	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0303.49	- - Other	A		0	0	0	0	0	0	0	0	0	0	0
0303.50	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
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 :	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	As from
				year	year	year	year	year	year	year	year	year	year	11th year
0303.71	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0303.72	- - Haddock (<i>Melanogrammus aeglefinus</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0303.73	- - Coalfish (<i>Pollachius virens</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0303.74	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
0303.75	- - Dogfish and other sharks	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0303.76	- - Eels (<i>Anguilla spp.</i>)	B		4.00%	3.00%	2.00%	1.00%	0	0	0	0	0	0	0
0303.77	- - Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0303.78	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
0303.79	- - Other	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
0303.80	- Livers and roes	B		4.00%	3.00%	2.00%	1.00%	0	0	0	0	0	0	0
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.													
0304.10	- Fresh or chilled	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
0304.20	- Frozen fillets	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
0304.90	- Other	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
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	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine	B		4.00%	3.00%	2.00%	1.00%	0	0	0	0	0	0	0
0305.30	- Fish fillets, dried, salted or in brine, but not smoked - Smoked fish, including fillets :	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
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>)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0305.42	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0305.49	- - Other	B		4.00%	3.00%	2.00%	1.00%	0	0	0	0	0	0	0
0305.51	- Dried fish, whether or not salted but not smoked : - - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) - - Other :	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				0305.591	-- -- Sharks' fins	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%
0305.599	-- -- Other - Fish, salted but not dried or smoked and fish in brine :	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
0305.61	-- -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0305.62	-- -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0305.63	-- -- Anchovies (<i>Engraulis spp.</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0305.69	-- -- Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0
0306.12	-- -- Lobsters (<i>Homarus spp.</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0306.13	-- -- Shrimps and prawns	A		0	0	0	0	0	0	0	0	0	0	0
0306.14	-- -- Crabs	A		0	0	0	0	0	0	0	0	0	0	0
0306.19	-- -- Other, including flours, meals and pellets of crustaceans, fit for human consumption - Not frozen :	A		0	0	0	0	0	0	0	0	0	0	0
0306.21	-- -- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0306.22	-- -- Lobsters (<i>Homarus spp.</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0306.23	-- -- Shrimps and prawns	A		0	0	0	0	0	0	0	0	0	0	0
0306.24	-- -- Crabs	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
0306.29	-- -- Other, including flours, meals and pellets of crustaceans, fit for human consumption	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0
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 - Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0307.21	-- -- Live, fresh or chilled	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				0307.29	- - Other - Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>) :	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0
0307.31	- - Live, fresh or chilled	A		0	0	0	0	0	0	0	0	0	0	0
0307.39	- - Other - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo</i> <i>spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>) :	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0307.41	- - Live, fresh or chilled	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0307.49	- - Other - Octopus (<i>Octopus spp.</i>):	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0307.51	- - Live, fresh or chilled	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
0307.59	- - Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
0307.60	- Snails, other than sea snails - Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :	B		4.00%	3.00%	2.00%	1.00%	0	0	0	0	0	0	0
0307.91	- - Live, fresh or chilled	B		25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0	0	0
0307.99	- - Other	B		25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0	0	0
	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%	P	1											
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	P	1											
0401.30	- Of a fat content, by weight, exceeding 6%	P	1											
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% : - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% : - - Not containing added sugar or other sweetening matter :	P	2											
0402.211	- - - Fit for infant feeding according to conditions specified by the Director General of Customs	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
0402.219	- - - Other	B		15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0	0	0	0
0402.29	- - Other	B		15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				0506.10	- Ossein and bones treated with acid	A		0	0	0	0	0	0	0
0506.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.													
0507.10	- Ivory; ivory powder and waste	A		0	0	0	0	0	0	0	0	0	0	0
0507.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0
05.08 0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	A		0	0	0	0	0	0	0	0	0	0	0
05.09 0509.00	Natural sponges of animal origin.	A		0	0	0	0	0	0	0	0	0	0	0
05.10 0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	A		0	0	0	0	0	0	0	0	0	0	0
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.													
0511.10	- Bovine semen	A		0	0	0	0	0	0	0	0	0	0	0
	- Other :													
	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :													
0511.911	- - - Fish bladders	A		0	0	0	0	0	0	0	0	0	0	0
0511.919	- - - Other	A		0	0	0	0	0	0	0	0	0	0	0
	- - Other :													
0511.991	- - - Domestic animal semen for artificial insemination	A		0	0	0	0	0	0	0	0	0	0	0
0511.999	- - - Other	A		0	0	0	0	0	0	0	0	0	0	0
	Chapter 6													
	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage													
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than root of heading 12.12.													
0601.10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	B		25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0	0	0
0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
				07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.										
	- Lettuce :														
0705.11	- - Cabbage lettuce (head lettuce)	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0	0
0705.19	- - Other	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0	0
	- Chicory :														
0705.21	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	B		26.67%	13.33%	0	0	0	0	0	0	0	0	0	0
0705.29	- - Other	B		26.67%	13.33%	0	0	0	0	0	0	0	0	0	0
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.														
0706.10	- Carrots and turnips	B		26.67%	13.33%	0	0	0	0	0	0	0	0	0	0
0706.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0	0
07.07	0707.00 Cucumbers and gherkins, fresh or chilled.	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0	0
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.														
0708.10	- Peas (<i>Pisum sativum</i>)	A		0	0	0	0	0	0	0	0	0	0	0	0
0708.20	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	A		0	0	0	0	0	0	0	0	0	0	0	0
0708.90	- Other leguminous vegetables	A		0	0	0	0	0	0	0	0	0	0	0	0
07.09	Other vegetables, fresh or chilled.														
0709.10	- Globe artichokes	B		26.67%	13.33%	0	0	0	0	0	0	0	0	0	0
0709.20	- Asparagus	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0	0
0709.30	- Aubergines (egg-plants)	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0	0
0709.40	- Celery other than celeriac	A		0	0	0	0	0	0	0	0	0	0	0	0
	- Mushrooms and truffles :														
0709.51	- - Mushrooms of the genus <i>Agaricus</i>	A		0	0	0	0	0	0	0	0	0	0	0	0
0709.52	- - Truffles	A		0	0	0	0	0	0	0	0	0	0	0	0
0709.59	- - Other	A		0	0	0	0	0	0	0	0	0	0	0	0
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0	0
0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0	0
0709.90	- Other	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0	0
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.														
0710.10	- Potatoes	B		25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0	0	0	0
	- Leguminous vegetables, shelled or unshelled :														
0710.21	- - Peas (<i>Pisum sativum</i>)	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0	0
0710.22	- - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
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				0710.29	- - Other	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0
0710.40	- Sweet corn	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0
0710.80	- Other vegetables	B		36.36%	32.73%	29.09%	25.45%	21.82%	18.18%	14.55%	10.91%	7.27%	3.64%	0
0710.90	- Mixtures of vegetables	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.													
0711.20	- Olives	A		0	0	0	0	0	0	0	0	0	0	0
0711.30	- Capers	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0
0711.40	- Cucumbers and gherkins	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0
	- Mushrooms and truffles :													
0711.51	- - Mushrooms of the genus <i>Agaricus</i>	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0
0711.59	- - Other	A		0	0	0	0	0	0	0	0	0	0	0
0711.90	- Other vegetables; mixtures of vegetables	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.													
0712.20	- Onions	P	3											
	- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles :													
0712.31	- - Mushrooms of the genus <i>Agaricus</i>	B		33.33%	26.67%	20.00%	13.33%	6.67%	0	0	0	0	0	0
0712.32	- - Wood ears (<i>Auricularia spp.</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0712.33	- - Jelly fungi (<i>Tremella spp.</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0712.39	- - Other	B		35.00%	30.00%	25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0
0712.90	- Other vegetables; mixtures of vegetables :	B		36.36%	32.73%	29.09%	25.45%	21.82%	18.18%	14.55%	10.91%	7.27%	3.64%	0
	- Garlic	P	5											
	- Other	B		36.36%	32.73%	29.09%	25.45%	21.82%	18.18%	14.55%	10.91%	7.27%	3.64%	0
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.													
0713.10	- Peas (<i>Pisum sativum</i>)	A		0	0	0	0	0	0	0	0	0	0	0
0713.20	- Chickpeas (garbanzos)	A		0	0	0	0	0	0	0	0	0	0	0
	- 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		0	0	0	0	0	0	0	0	0	0	0
0713.32	- - Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	As from	
				year	year	year	year	year	year	year	year	year	year	11th year	
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	P	6												
0901.12	- - Decaffeinated	P	6												
	- Coffee roasted :														
0901.21	- - Not decaffeinated	P	6												
0901.22	- - Decaffeinated	P	6												
0901.90	- Other :	B													
	- Coffee husks and skins	P	5												
	- Coffee substitutes containing coffee	P	5												
	- Other	B		36.36%	32.73%	29.09%	25.45%	21.82%	18.18%	14.55%	10.91%	7.27%	3.64%	0	
09.02	Tea, whether or not flavoured.														
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	P	6												
0902.20	- Other green tea (not fermented)	P	6												
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	P	6												
0902.40	- Other black tea (fermented) and other partly fermented tea	P	6												
09.03	0903.00 Maté.	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	
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> .														
	- Pepper :														
0904.11	- - Neither crushed nor ground	P	3												
0904.12	- - Crushed or ground	P	3												
0904.20	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0	
09.05	0905.00 Vanilla.	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0	
09.06	Cinnamon and cinnamon-tree flowers.														
0906.10	- Neither crushed nor ground	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0	
0906.20	- Crushed or ground	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0	
09.07	0907.00 Cloves (whole fruit, cloves and stems).	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0	
09.08	Nutmeg, mace and cardamoms.														
0908.10	- Nutmeg	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0	
0908.20	- Mace	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0	
0908.30	- Cardamoms	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0	

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				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				1302.191	- - - Japan (or Chinese) lacquer	B		2.75 Baht/Kg.	2.20 Baht/Kg.	1.65 Baht/Kg.	1.10 Baht/Kg.	0.55 Baht/Kg.	0	0
1302.199	- - - Other	A		0	0	0	0	0	0	0	0	0	0	0
1302.20	- Pectic substances, pectinates and pectates - Mucilages and thickeners, whether or not modified, derived from vegetable products:	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0
1302.31	- - Agar-agar	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
1302.32	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
1302.39	- - Other	B		15.00%	10.00%	5.00%	0	0	0	0	0	0	0	0
	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		0	0	0	0	0	0	0	0	0	0	0
1401.20	- Rattans	A		0	0	0	0	0	0	0	0	0	0	0
1401.90	- Other	B		25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0	0	0
14.02 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.	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
14.03 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.	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
14.04	Vegetable products not elsewhere specified or included.													
1404.10	- Raw vegetable materials of a kind used primarily in dyeing or tanning	B		17.78%	15.56%	13.33%	11.11%	8.89%	6.67%	4.44%	2.22%	0	0	0
1404.20	- Cotton linters	B		3.75%	3.00%	2.25%	1.50%	0.75%	0	0	0	0	0	0
1404.90	- Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	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.													
1501.001	- - - Edible	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
1501.009	- - - Other	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				1509.10	- Virgin	A		0	0	0	0	0	0	0
1509.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0
15.10 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		0	0	0	0	0	0	0	0	0	0	0
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.													
1511.10	- Crude oil	P	1											
1511.90	- Other	P	1											
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	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
	- - Other :													
1512.191	- - - Edible	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
1512.199	- - - Other	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
	- Cotton-seed oil and its fractions :													
1512.21	- - Crude oil, whether or not gossypol has been removed	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
	- - Other :													
1512.291	- - - Edible	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
1512.299	- - - Other	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.													
	- Coconut (copra) oil and its fractions :													
1513.11	- - Crude oil	P	1											
1513.19	- - Other	P	1											
	- Palm kernel or babassu oil and fractions thereof :													
1513.21	- - Crude oil	P	1											
1513.29	- - Other	P	1											
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	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
	- - Other :													
1514.191	- - - Edible	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0

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				year	year	year	year	year	year	year	year	year	year	11th year
1514.199	- - - Other	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
	- Other :													
1514.91	- - Crude oil	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
	- - Other :													
1514.991	- - - Edible	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
1514.999	- - - Other	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
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	B		1.78 Baht/ Litre	1.56 Baht/ Litre	1.33 Baht/ Litre	1.11 Baht/ Litre	0.89 Baht/ Litre	0.67 Baht/ Litre	0.44 Baht/ Litre	0.22 Baht/ Litre	0	0	0
1515.19	- - Other	B		1.78 Baht/ Litre	1.56 Baht/ Litre	1.33 Baht/ Litre	1.11 Baht/ Litre	0.89 Baht/ Litre	0.67 Baht/ Litre	0.44 Baht/ Litre	0.22 Baht/ Litre	0	0	0
	- Maize (corn) oil and its fractions :													
1515.21	- - Crude oil	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
	- - Other :													
1515.291	- - - Edible	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
1515.299	- - - Other	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
	- Castor oil and its fractions :													
1515.301	- - - Edible	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
1515.309	- - - Other	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
1515.40	- Tung oil and its fractions	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
	- Sesame oil and its fractions :													
1515.501	- - - Edible	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
1515.509	- - - Other	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
	- Other :													
1515.901	- - - Edible	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
1515.902	- - - Jojoba oil and its fractions	A		0	0	0	0	0	0	0	0	0	0	0
1515.909	- - - Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
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.													
	- Animal fats and oils and their fractions :													
1516.101	- - - Edible	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0
1516.109	- - - Other	B		24.00%	21.00%	18.00%	15.00%	12.00%	9.00%	6.00%	3.00%	0	0	0

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				1701.12	-- Beet sugar	P	7							
	- Other :													
1701.91	-- Containing added flavouring or colouring matter	P	7											
1701.99	-- Other	P	7											
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	A		0	0	0	0	0	0	0	0	0	0	0
1702.19	-- Other	A		0	0	0	0	0	0	0	0	0	0	0
1702.20	- Maple sugar and maple syrup	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose :													
1702.301	-- - Chemically pure	A		0	0	0	0	0	0	0	0	0	0	0
1702.309	-- - Other	A		0	0	0	0	0	0	0	0	0	0	0
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	A		0	0	0	0	0	0	0	0	0	0	0
1702.50	- Chemically pure fructose	A		0	0	0	0	0	0	0	0	0	0	0
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	A		0	0	0	0	0	0	0	0	0	0	0
	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose :													
1702.901	-- - Chemically pure maltose and maltose syrup	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
1702.902	-- - Other syrups and artificial honey	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
1702.909	-- - Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
17.03	Molasses resulting from the extraction or refining of sugar.													
	- Cane molasses :													
1703.101	-- - Containing added flavouring or colouring matter	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
1703.109	-- - Other	B		0.07 Baht/ Kg.	0.06 Baht/ Kg.	0.05 Baht/ Kg.	0.04 Baht/ Kg.	0.04 Baht/ Kg.	0.03 Baht/ Kg.	0.02 Baht/ Kg.	0.01 Baht/ Kg.	0	0	0
	- Other :													
1703.901	-- - Containing added flavouring or colouring matter	B		36.36%	32.73%	29.09%	25.45%	21.82%	18.18%	14.55%	10.91%	7.27%	3.64%	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
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1703.909	- - - Other	B		0.07 Baht/Kg.	0.06 Baht/Kg.	0.05 Baht/Kg.	0.04 Baht/Kg.	0.04 Baht/Kg.	0.03 Baht/Kg.	0.02 Baht/Kg.	0.01 Baht/Kg.	0	0	0
17.04	Sugar confectionery (including white chocolate), not containing cocoa.													
1704.10	- Chewing gum, whether or not sugar-coated	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
1704.90	- Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	Chapter 18 Cocoa and cocoa preparations													
18.01 1801.00	Cocoa beans, whole or broken, raw or roasted.	A		0	0	0	0	0	0	0	0	0	0	0
18.02 1802.00	Cocoa shells, husks, skins and other cocoa waste.	A		0	0	0	0	0	0	0	0	0	0	0
18.03	Cocoa paste, whether or not defatted.													
1803.10	- Not defatted	A		0	0	0	0	0	0	0	0	0	0	0
1803.20	- Wholly or partly defatted	A		0	0	0	0	0	0	0	0	0	0	0
18.04 1804.00	Cocoa butter, fat and oil.	A		0	0	0	0	0	0	0	0	0	0	0
18.05 1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	A		0	0	0	0	0	0	0	0	0	0	0
18.06	Chocolate and other food preparations containing cocoa.													
1806.10	- Cocoa powder, containing added sugar or other sweetening matter	B		8.75%	7.50%	6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	B		8.75%	7.50%	6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0
	- Other, in blocks, slabs or bars :													
1806.31	- - Filled	B		8.75%	7.50%	6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0
1806.32	- - Not filled	A		0	0	0	0	0	0	0	0	0	0	0
1806.90	- Other	B		8.75%	7.50%	6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0
	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.													
	- Preparations for infant use, put up for retail sale:													
1901.101	- - - Milkfood	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
1901.109	- - - Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%
	- Other :													
1901.901	- - - Malt extract	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
1901.902	- - - Infant milkfood, not put up for retail sale	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
1901.909	- - - Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.													
	- Uncooked pasta, not stuffed or otherwise prepared :													
1902.11	- - Containing eggs	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
1902.19	- - Other	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
1902.30	- Other pasta	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
1902.40	- Couscous	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
19.03	1903.00 Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
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	B		17.50%	15.00%	12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	B		17.78%	15.56%	13.33%	11.11%	8.89%	6.67%	4.44%	2.22%	0	0	0
1904.30	- Bulgur wheat	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
1904.90	- Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
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	B		25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0	0	0
1905.20	- Gingerbread and the like	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	- Sweet biscuits; waffles and wafers :													
1905.31	- - Sweet biscuits	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
1905.32	- - Waffles and wafers	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0

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				1905.40	- Rusks, toasted bread and similar toasted products	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%
1905.90	- Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	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	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2001.90	- Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.													
2002.10	- Tomatoes, whole or in pieces	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2002.90	- Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.													
2003.10	- Mushrooms of the genus <i>Agaricus</i>	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2003.20	- Truffles	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2003.90	- Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
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	B		25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0	0	0
2004.90	- Other vegetables and mixtures of vegetables	B		25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0	0	0
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	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2005.20	- Potatoes	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2005.40	- Peas (<i>Pisum sativum</i>)	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :													
2005.51	- - Beans, shelled	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2005.59	- - Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2005.60	- Asparagus	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2005.70	- Olives	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2005.80	- Sweet corn (<i>Zea mays var. saccharata</i>)	B		25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0	0	0
2005.90	- Other vegetables and mixtures of vegetables	B		25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0	0	0

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				20.06 2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%
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	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	- Other :													
2007.91	- - Citrus fruit	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2007.99	- - Other	B		25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0	0	0
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	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2008.19	- - Other, including mixtures	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2008.20	- Pineapples	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
2008.30	- Citrus fruit	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2008.40	- Pears	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2008.50	- Apricots	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2008.60	- Cherries	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2008.70	- Peaches, including nectarines	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2008.80	- Strawberries	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	- Other, including mixtures other than those of subheading 2008.19 :													
2008.91	- - Palm hearts	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2008.92	- - Mixtures	B		25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0	0	0
2008.99	- - Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
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	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2009.12	- - Not frozen, of a Brix value not exceeding 20	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
2009.19	- - Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	- Grapefruit juice :													
2009.21	- - Of a Brix value not exceeding 20	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0

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				2511.20	- Natural barium carbonate (witherite)	A		0	0	0	0	0	0	0
25.12 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		0	0	0	0	0	0	0	0	0	0	0
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.													
	- Pumice stone :													
2513.11	- - Crude or in irregular pieces, including crushed pumice ("bimskies")	A		0	0	0	0	0	0	0	0	0	0	0
2513.19	- - Other	A		0	0	0	0	0	0	0	0	0	0	0
2513.20	- Emery, natural corundum, natural garnet and other natural abrasives	A		0	0	0	0	0	0	0	0	0	0	0
25.14 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		0	0	0	0	0	0	0	0	0	0	0
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.													
	- Marble and travertine :													
2515.11	- - Crude or roughly trimmed	B		7.29%	5.83%	4.38%	2.92%	1.46%	0	0	0	0	0	0
2515.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
2515.20	- Ecaussine and other calcareous monumental or uilding stone; alabaster	B		7.29%	5.83%	4.38%	2.92%	1.46%	0	0	0	0	0	0
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.													
	- Granite :													
2516.11	- - Crude or roughly trimmed	B		7.29%	5.83%	4.38%	2.92%	1.46%	0	0	0	0	0	0
2516.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	B		10.42%	8.33%	6.25%	4.17%	2.08%	0	0	0	0	0	0
	- Sandstone :													
2516.21	- - Crude or roughly trimmed	B		7.29%	5.83%	4.38%	2.92%	1.46%	0	0	0	0	0	0
2516.22	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
2516.90	- Other monumental or building stone	B		7.29%	5.83%	4.38%	2.92%	1.46%	0	0	0	0	0	0

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				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.									
2517.10	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	A		0	0	0	0	0	0	0	0	0	0	0
2517.20	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	A		0	0	0	0	0	0	0	0	0	0	0
2517.30	- Tarred macadam	A		0	0	0	0	0	0	0	0	0	0	0
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :													
2517.41	- - Of marble	A		0	0	0	0	0	0	0	0	0	0	0
2517.49	- - Other	A		0	0	0	0	0	0	0	0	0	0	0
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.													
2518.10	- Dolomite, not calcined or sintered	A		0	0	0	0	0	0	0	0	0	0	0
2518.20	- Calcined or sintered dolomite	A		0	0	0	0	0	0	0	0	0	0	0
2518.30	- Dolomite ramming mix	A		0	0	0	0	0	0	0	0	0	0	0
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities or other oxides added before sintering; other magnesium oxide, whether or not pure.													
2519.10	- Natural magnesium carbonate (magnesite)	A		0	0	0	0	0	0	0	0	0	0	0
2519.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.													
2520.10	- Gypsum; anhydrite	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
	- Plasters :													
2520.201	- - - Plaster, used in dentistry	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
2520.209	- - - Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0

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2924.29	-- Other	A		0	0	0	0	0	0	0	0	0	0	0
29.25	Carboximide-function compounds (including saccharin and its salts) and imine-function compounds.													
	- Imides and their derivatives; salts thereof :													
2925.11	-- Saccharin and its salts	A		0	0	0	0	0	0	0	0	0	0	0
2925.12	-- Glutethimide (INN)	A		0	0	0	0	0	0	0	0	0	0	0
2925.19	-- Other	A		0	0	0	0	0	0	0	0	0	0	0
2925.20	- Imines and their derivatives; salts thereof	A		0	0	0	0	0	0	0	0	0	0	0
29.26	Nitrile-function compounds.													
2926.10	- Acrylonitrile	A		0	0	0	0	0	0	0	0	0	0	0
2926.20	- 1-Cyanoguanidine (dicyandiamide)	A		0	0	0	0	0	0	0	0	0	0	0
2926.30	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	A		0	0	0	0	0	0	0	0	0	0	0
2926.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0
29.27	2927.00 Diazo-, azo- or azoxy-compounds.	A		0	0	0	0	0	0	0	0	0	0	0
29.28	2928.00 Organic derivatives of hydrazine or of hydroxylamine.	A		0	0	0	0	0	0	0	0	0	0	0
29.29	Compounds with other nitrogen function.													
2929.10	- Isocyanates	A		0	0	0	0	0	0	0	0	0	0	0
2929.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES													
29.30	Organo-sulphur compounds.													
2930.10	- Dithiocarbonates (xanthates)	A		0	0	0	0	0	0	0	0	0	0	0
2930.20	- Thiocarbamates and dithiocarbamates	A		0	0	0	0	0	0	0	0	0	0	0
2930.30	- Thiuram mono-, di- or tetrasulphides	A		0	0	0	0	0	0	0	0	0	0	0
2930.40	- Methionine	A		0	0	0	0	0	0	0	0	0	0	0
2930.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0
29.31	2931.00 Other organo-inorganic compounds.	A		0	0	0	0	0	0	0	0	0	0	0
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.													
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :													
2932.11	-- Tetrahydrofuran	A		0	0	0	0	0	0	0	0	0	0	0
2932.12	-- 2-Furaldehyde (furfuraldehyde)	A		0	0	0	0	0	0	0	0	0	0	0
2932.13	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	A		0	0	0	0	0	0	0	0	0	0	0
2932.19	-- Other	A		0	0	0	0	0	0	0	0	0	0	0
	- Lactones :													

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				3001.10	- Glands and other organs, dried, whether or not powdered	A		0	0	0	0	0	0	0
3001.20	- Extracts of glands or other organs or of their secretions	A		0	0	0	0	0	0	0	0	0	0	0
3001.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. - Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes :													
3002.101	- - - Antisera and modified immunological products, whether or not obtained by means of biotechnological processes	A		0	0	0	0	0	0	0	0	0	0	0
3002.109	- - - Other	A		0	0	0	0	0	0	0	0	0	0	0
3002.20	- Vaccines for human medicine	A		0	0	0	0	0	0	0	0	0	0	0
3002.30	- Vaccines for veterinary medicine - Other :	A		0	0	0	0	0	0	0	0	0	0	0
3002.901	- - - Animal blood prepared for therapeutic, prophylactic or diagnostic uses	A		0	0	0	0	0	0	0	0	0	0	0
3002.909	- - - Other	A		0	0	0	0	0	0	0	0	0	0	0
30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.													
3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3003.20	- Containing other antibiotics - Containing hormones or other products of heading 29.37 but not containing antibiotics :	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3003.31	- - Containing insulin	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3003.39	- - Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3003.40	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3003.90	- Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.									
3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3004.20	- Containing other antibiotics	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3004.31	- - Containing insulin	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3004.32	- - Containing adrenal corticosteroid hormones, their derivatives and structural analogues	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3004.39	- - Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3004.50	- Other medicaments containing vitamins or other products of heading 29.36	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3004.90	- Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.													
3005.10	- Adhesive dressings and other articles having an adhesive layer	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3005.90	- Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.													
3006.10	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3006.20	- Blood-grouping reagents	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3006.301	- - - Microbial diagnostic reagents	A		0	0	0	0	0	0	0	0	0	0	0
3006.309	- - - Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3006.40	- Dental cements and other dental fillings; bone reconstruction cements	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				3104.30	- Potassium sulphate	B		3.75%	2.50%	1.25%	0	0	0	0
3104.90	- Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.													
3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
3105.20	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
3105.30	- Diammonium hydrogenorthophosphate (diammonium phosphate)	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
3105.40	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :													
3105.51	- - Containing nitrates and phosphates	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
3105.59	- - Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
3105.60	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
3105.90	- Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
	Chapter 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks													
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.													
3201.10	- Quebracho extract	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
3201.20	- Wattle extract	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
3201.90	- Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.													
3202.10	- Synthetic organic tanning substances	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
3202.90	- Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
32.03	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.	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined. - Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :									
3204.11	- - Disperse dyes and preparations based thereon	A		0	0	0	0	0	0	0	0	0	0	0
3204.12	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
3204.13	- - Basic dyes and preparations based thereon	A		0	0	0	0	0	0	0	0	0	0	0
3204.14	- - Direct dyes and preparations based thereon	A		0	0	0	0	0	0	0	0	0	0	0
3204.15	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	A		0	0	0	0	0	0	0	0	0	0	0
3204.16	- - Reactive dyes and preparations based thereon	A		0	0	0	0	0	0	0	0	0	0	0
3204.17	- - Pigments and preparations based thereon	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
3204.19	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	A		0	0	0	0	0	0	0	0	0	0	0
3204.20	- Synthetic organic products of a kind used as fluorescent brightening agents	A		0	0	0	0	0	0	0	0	0	0	0
3204.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0
32.05	3205.00 Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	A		0	0	0	0	0	0	0	0	0	0	0
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined. - Pigments and preparations based on titanium dioxide:													
3206.11	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter	A		0	0	0	0	0	0	0	0	0	0	0
3206.19	- - Other	A		0	0	0	0	0	0	0	0	0	0	0
3206.20	- Pigments and preparations based on chromium compounds	A		0	0	0	0	0	0	0	0	0	0	0
3206.30	- Pigments and preparations based on cadmium compounds - Other colouring matter and other preparations :	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
3206.41	- - Ultramarine and preparations based thereon	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
3206.42	- - Lithopone and other pigments and preparations based on zinc sulphide	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				3206.43	- - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0
3206.49	- - Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
3206.50	- Inorganic products of a kind used as luminophores	A		0	0	0	0	0	0	0	0	0	0	0
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.													
3207.10	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	A		0	0	0	0	0	0	0	0	0	0	0
3207.30	- Liquid lustres and similar preparations	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3207.40	- Glass frit and other glass, in the form of powder, granules or flakes	A		0	0	0	0	0	0	0	0	0	0	0
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	B		9.09%	8.18%	7.27%	6.36%	5.45%	4.55%	3.64%	2.73%	1.82%	0.91%	0
3208.20	- Based on acrylic or vinyl polymers	B		9.09%	8.18%	7.27%	6.36%	5.45%	4.55%	3.64%	2.73%	1.82%	0.91%	0
3208.90	- Other	B		9.09%	8.18%	7.27%	6.36%	5.45%	4.55%	3.64%	2.73%	1.82%	0.91%	0
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.													
3209.10	- Based on acrylic or vinyl polymers	B		9.09%	8.18%	7.27%	6.36%	5.45%	4.55%	3.64%	2.73%	1.82%	0.91%	0
3209.90	- Other	B		9.09%	8.18%	7.27%	6.36%	5.45%	4.55%	3.64%	2.73%	1.82%	0.91%	0
32.10	3210.00 Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
32.11	3211.00 Prepared driers.	A		0	0	0	0	0	0	0	0	0	0	0
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.													
3212.10	- Stamping foils	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
3212.90	- Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				3301.25	- - Of other mints	B		3.75%	2.50%	1.25%	0	0	0	0
3301.26	- - Of vetiver	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
3301.29	- - Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
3301.30	- Resinoids	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
	- Other :													
3301.901	- - - Extracted oleoresins	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
3301.909	- - - Other	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0
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.													
3302.10	- Of a kind used in the food or drink industries	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
3302.90	- Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
33.03	3303.00	Perfumes and toilet waters.	B	36.36%	32.73%	29.09%	25.45%	21.82%	18.18%	14.55%	10.91%	7.27%	3.64%	0
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	B		36.36%	32.73%	29.09%	25.45%	21.82%	18.18%	14.55%	10.91%	7.27%	3.64%	0
3304.20	- Eye make-up preparations	B		36.36%	32.73%	29.09%	25.45%	21.82%	18.18%	14.55%	10.91%	7.27%	3.64%	0
3304.30	- Manicure or pedicure preparations	B		36.36%	32.73%	29.09%	25.45%	21.82%	18.18%	14.55%	10.91%	7.27%	3.64%	0
	- Other :													
3304.91	- - Powders, whether or not compressed	B		36.36%	32.73%	29.09%	25.45%	21.82%	18.18%	14.55%	10.91%	7.27%	3.64%	0
3304.99	- - Other	B		36.36%	32.73%	29.09%	25.45%	21.82%	18.18%	14.55%	10.91%	7.27%	3.64%	0
33.05	Preparations for use on the hair.													
3305.10	- Shampoos	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
3305.20	- Preparations for permanent waving or straightening	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
3305.30	- Hair lacquers	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
3305.90	- Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.													
3306.10	- Dentifrices	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
3306.20	- Yarn used to clean between the teeth (dental floss)	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
3306.90	- Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				3825.69	- - Other	A		0	0	0	0	0	0	0
3825.90	- Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
	Chapter 39 Plastics and articles thereof													
	I. PRIMARY FORMS													
39.01	Polymers of ethylene, in primary forms.													
3901.10	- Polyethylene having a specific gravity of less than 0.94	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3901.20	- Polyethylene having a specific gravity of 0.94 or more	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3901.30	- Ethylene-vinyl acetate copolymers	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3901.90	- Other	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
39.02	Polymers of propylene or of other olefins, in primary forms.													
3902.10	- Polypropylene	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3902.20	- Polyisobutylene	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3902.30	- Propylene copolymers	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3902.90	- Other	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
39.03	Polymers of styrene, in primary forms.													
	- Polystyrene :													
3903.11	- - Expansible	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3903.19	- - Other	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3903.20	- Styrene-acrylonitrile (SAN) copolymers	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3903.90	- Other	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.													
3904.10	- Poly(vinyl chloride), not mixed with any other substances	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
	- Other poly(vinyl chloride) :													
3904.21	- - Non-plasticised	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3904.22	- - Plasticised	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3904.30	- Vinyl chloride-vinyl acetate copolymers	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
3904.40	- Other vinyl chloride copolymers	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
3904.50	- Vinylidene chloride polymers	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
	- Fluoro-polymers :													
3904.61	- - Polytetrafluoroethylene	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0

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				3904.69	-- Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0
3904.90	- Other	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
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	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
3905.19	-- Other	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
	- Vinyl acetate copolymers :													
3905.21	-- In aqueous dispersion	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
3905.29	-- Other	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
	- Other :													
3905.91	-- Copolymers	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
3905.99	-- Other	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
39.06	Acrylic polymers in primary forms.													
3906.10	- Poly(methyl methacrylate)	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3906.90	- Other	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
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	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3907.20	- Other polyethers	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3907.30	- Epoxide resins	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3907.40	- Polycarbonates	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3907.50	- Alkyd resins	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3907.60	- Poly(ethylene terephthalate)	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
	- Other polyesters :													
3907.91	-- Unsaturated	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3907.99	-- Other	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
39.08	Polyamides in primary forms.													
3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10, or -6,12	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3908.90	- Other	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.													
3909.10	- Urea resins; thiourea resins	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0
3909.20	- Melamine resins	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0

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				3920.43	- - Containing by weight not less than 6% of plasticisers	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%
3920.49	- - Other	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
	- Of acrylic polymers :													
3920.51	- - Of poly(methyl methacrylate)	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
3920.59	- - Other	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :													
3920.61	- - Of polycarbonates	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
3920.62	- - Of poly(ethylene terephthalate)	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
3920.63	- - Of unsaturated polyesters	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
3920.69	- - Of other polyesters	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
	- Of cellulose or its chemical derivatives :													
3920.71	- - Of regenerated cellulose	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
3920.72	- - Of vulcanised fibre	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
3920.73	- - Of cellulose acetate	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
3920.79	- - Of other cellulose derivatives	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
	- Of other plastics :													
3920.91	- - Of poly(vinyl butyral)	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
3920.92	- - Of polyamides	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
3920.93	- - Of amino-resins	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
3920.94	- - Of phenolic resins	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
3920.99	- - Of other plastics	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
39.21	Other plates, sheets, film, foil and strip, of plastics.													
	- Cellular :													
3921.11	- - Of polymers of styrene	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
3921.12	- - Of polymers of vinyl chloride	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
3921.13	- - Of polyurethanes	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
3921.14	- - Of regenerated cellulose	B		4.55%	4.09%	3.64%	3.18%	2.73%	2.27%	1.82%	1.36%	0.91%	0.45%	0
3921.19	- - Of other plastics	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
3921.90	- Other	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
39.22	Bath, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.													
3922.10	- Baths, shower-baths, sinks, and wash-basins	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
3922.20	- Lavatory seats and covers	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0

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				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
				4002.51	-- Latex	A		0	0	0	0	0	0	0	0
	-- Other :														
4002.591	--- In primary forms	A		0	0	0	0	0	0	0	0	0	0	0	0
4002.592	--- In plates, sheets or strip	A		0	0	0	0	0	0	0	0	0	0	0	0
	- Isoprene rubber (IR) :														
4002.601	--- In primary forms	A		0	0	0	0	0	0	0	0	0	0	0	0
4002.602	--- In plates, sheets or strip	A		0	0	0	0	0	0	0	0	0	0	0	0
	- Ethylene-propylene-non-conjugated diene rubber (EPDM) :														
4002.701	--- In primary forms	A		0	0	0	0	0	0	0	0	0	0	0	0
4002.702	--- In plates, sheets or strip	A		0	0	0	0	0	0	0	0	0	0	0	0
	- Mixtures of any product of heading 40.01 with any product of this heading :														
4002.801	--- Mixtures of natural rubber latex with synthetic rubber latex	A		0	0	0	0	0	0	0	0	0	0	0	0
4002.809	--- Other	A		0	0	0	0	0	0	0	0	0	0	0	0
	- Other :														
4002.91	-- Latex	A		0	0	0	0	0	0	0	0	0	0	0	0
	-- Other :														
4002.991	--- In primary forms	A		0	0	0	0	0	0	0	0	0	0	0	0
4002.992	--- In plates, sheets or strip	A		0	0	0	0	0	0	0	0	0	0	0	0
40.03	4003.00 Reclaimed rubber in primary forms or in plates, sheets or strip.	B		11.36%	10.23%	9.09%	7.95%	6.82%	5.68%	4.55%	3.41%	2.27%	1.14%	0	
40.04	4004.00 Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	B		18.18%	16.36%	14.55%	12.73%	10.91%	9.09%	7.27%	5.45%	3.64%	1.82%	0	
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.														
	- Compounded with carbon black or silica	B		10.42%	8.33%	6.25%	4.17%	2.08%	0	0	0	0	0	0	
	- Solutions; dispersions other than those of subheading 4005.10	B		10.42%	8.33%	6.25%	4.17%	2.08%	0	0	0	0	0	0	
	- Other :														
	4005.91 -- Plates, sheets and strip	B		10.42%	8.33%	6.25%	4.17%	2.08%	0	0	0	0	0	0	
	4005.99 -- Other	B		10.42%	8.33%	6.25%	4.17%	2.08%	0	0	0	0	0	0	
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.														
	4006.10 - "Camel-back" strips for retreading rubber tyres	B		13.13%	8.75%	4.38%	0	0	0	0	0	0	0	0	
	4006.90 - Other	B		14.58%	11.67%	8.75%	5.83%	2.92%	0	0	0	0	0	0	

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				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				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	A		0	0	0	0	0	0	0	0	0	0	0
4101.50	- Whole hides and skins, of a weight exceeding 16 kg	A		0	0	0	0	0	0	0	0	0	0	0
4101.90	- Other, including butts, bends and bellies	A		0	0	0	0	0	0	0	0	0	0	0
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.													
4102.10	- With wool on	A		0	0	0	0	0	0	0	0	0	0	0
	- Without wool on :													
4102.21	- - Pickled	A		0	0	0	0	0	0	0	0	0	0	0
4102.29	- - Other	A		0	0	0	0	0	0	0	0	0	0	0
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 of kids	A		0	0	0	0	0	0	0	0	0	0	0
4103.20	- Of reptiles	A		0	0	0	0	0	0	0	0	0	0	0
4103.30	- Of swine	A		0	0	0	0	0	0	0	0	0	0	0
4103.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0
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	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
4104.19	- - Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
	- In the dry state (crust) :													
4104.41	- - Full grains, unsplit; grain splits	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
4104.49	- - Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
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)	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
4105.30	- In the dry state (crust)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0

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				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)	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
4106.22	- - In the dry state (crust)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
	- Of swine :														
4106.31	- - In the wet state (including wet-blue)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
4106.32	- - In the dry state (crust)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
	- Of reptiles :														
4106.401	- - - In the wet state (including wet-blue)	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
4106.402	- - - In the dry state (crust)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
	- Other :														
4106.91	- - In the wet state (including wet-blue)	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
4106.92	- - In the dry state (crust)	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
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	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
4107.12	- - Grain splits	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
4107.19	- - Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
	- Other, including sides :														
4107.91	- - Full grains, unsplit	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
4107.92	- - Grain splits	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
4107.99	- - Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
41.12	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.	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
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	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
4113.20	- Of swine	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
4113.30	- Of reptiles	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
4113.90	- Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0

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				41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.									
4114.10	- Chamois (including combination chamois) leather	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
4114.20	- Patent leather and patent laminated leather; metallised leather	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
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	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
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	A		0	0	0	0	0	0	0	0	0	0	0
	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 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.	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
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	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
4202.12	- - With outer surface of plastics or of textile materials	B		35.00%	30.00%	25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0
	- - Other :													
4202.191	- - - With outer surface of vulcanised fibre or paperboard	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
4202.199	- - - Other	B		17.50%	15.00%	12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				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	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%
4202.22	- - With outer surface of plastic sheeting or of textile materials	B		35.00%	30.00%	25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0
4202.29	- - Other	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
4202.31	- Articles of a kind normally carried in the pocket or in the handbag : - - With outer surface of leather, of composition leather or of patent leather	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
4202.32	- - With outer surface of plastic sheeting or of textile materials	B		35.00%	30.00%	25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0
4202.39	- - Other	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
4202.91	- Other : - - With outer surface of leather, of composition leather or of patent leather	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
4202.92	- - With outer surface of plastic sheeting or of textile materials	B		35.00%	30.00%	25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0
4202.991	- - Other : - - - With outer surface of vulcanised fibre or paperboard	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
4202.999	- - - Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.													
4203.10	- Articles of apparel	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
4203.21	- Gloves, mittens and mitts : - - Specially designed for use in sports	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
4203.29	- - Other	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
4203.30	- Belts and bandoliers	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
4203.40	- Other clothing accessories	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
42.04	4204.00	B		17.50%	15.00%	12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0
42.05	4205.00	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
42.06	Articles of gut (other than silk-worm gut), of goldbeater's, skin, of bladders or of tendons.													
4206.10	- Catgut	B		17.50%	15.00%	12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0
4206.90	- Other	B		17.50%	15.00%	12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				4411.31	- - Not mechanically worked or surface covered	B		10.94%	9.38%	7.81%	6.25%	4.69%	3.13%	1.56%
4411.39	- - Other	B		10.94%	9.38%	7.81%	6.25%	4.69%	3.13%	1.56%	0	0	0	0
	- Other :													
4411.91	- - Not mechanically worked or surface covered	B		10.94%	9.38%	7.81%	6.25%	4.69%	3.13%	1.56%	0	0	0	0
4411.99	- - Other	B		10.94%	9.38%	7.81%	6.25%	4.69%	3.13%	1.56%	0	0	0	0
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	B		10.94%	9.38%	7.81%	6.25%	4.69%	3.13%	1.56%	0	0	0	0
4412.14	- - Other, with at least one outer ply of non-coniferous wood	B		10.94%	9.38%	7.81%	6.25%	4.69%	3.13%	1.56%	0	0	0	0
4412.19	- - Other	B		10.94%	9.38%	7.81%	6.25%	4.69%	3.13%	1.56%	0	0	0	0
	- 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	B		10.94%	9.38%	7.81%	6.25%	4.69%	3.13%	1.56%	0	0	0	0
4412.23	- - Other, containing at least one layer of particle board	B		10.94%	9.38%	7.81%	6.25%	4.69%	3.13%	1.56%	0	0	0	0
4412.29	- - Other	B		10.94%	9.38%	7.81%	6.25%	4.69%	3.13%	1.56%	0	0	0	0
	- Other :													
4412.92	- - With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	B		10.94%	9.38%	7.81%	6.25%	4.69%	3.13%	1.56%	0	0	0	0
4412.93	- - Other, containing at least one layer of particle board	B		10.94%	9.38%	7.81%	6.25%	4.69%	3.13%	1.56%	0	0	0	0
4412.99	- - Other	B		10.94%	9.38%	7.81%	6.25%	4.69%	3.13%	1.56%	0	0	0	0
44.13	4413.00	Densified wood, in blocks, plates, strips or profile shapes.	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0
44.14	4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	B		17.78%	15.56%	13.33%	11.11%	8.89%	6.67%	4.44%	2.22%	0	0
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.													
	4415.10	- Cases, boxes, crates, drums and similar packings; cable-drums	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0
	4415.20	- Pallets, box pallets and other load boards; pallet collars	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0
44.16	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0

Column 1		Column 2		Column 3	Column 4	Column 5									
Tariff item number		Description of goods	Category	Note	Rate of customs duty										
					1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
44.17	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.													
	4418.10	- Windows, French-windows and their frames	B		15.00%	10.00%	5.00%	0	0	0	0	0	0	0	0
	4418.20	- Doors and their frames and thresholds	B		15.00%	10.00%	5.00%	0	0	0	0	0	0	0	0
	4418.30	- Parquet panels	B		13.33%	6.67%	0	0	0	0	0	0	0	0	0
	4418.40	- Shuttering for concrete constructional work	B		13.33%	6.67%	0	0	0	0	0	0	0	0	0
	4418.50	- Shingles and shakes	B		13.33%	6.67%	0	0	0	0	0	0	0	0	0
	4418.90	- Other	B		13.33%	6.67%	0	0	0	0	0	0	0	0	0
44.19	4419.00	Tableware and kitchenware, of wood.	B		17.50%	15.00%	12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0
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	B		17.78%	15.56%	13.33%	11.11%	8.89%	6.67%	4.44%	2.22%	0	0	0
		- Other :													
	4420.901	- - - Wood marquetry and inlaid wood	B		17.78%	15.56%	13.33%	11.11%	8.89%	6.67%	4.44%	2.22%	0	0	0
	4420.909	- - - Other	B		17.78%	15.56%	13.33%	11.11%	8.89%	6.67%	4.44%	2.22%	0	0	0
44.21		Other articles of wood.													
	4421.10	- Clothes hangers	B		17.78%	15.56%	13.33%	11.11%	8.89%	6.67%	4.44%	2.22%	0	0	0
		- Other :													
	4421.901	- - - Toothpicks	B		88.89 Baht/ Kg.	77.78 Baht/ Kg.	66.67 Baht/ Kg.	55.56 Baht/ Kg.	44.44 Baht/ Kg.	33.33 Baht/ Kg.	22.22 Baht/ Kg.	11.11 Baht/ Kg.	0	0	0
	4421.909	- - - Other	B		17.78%	15.56%	13.33%	11.11%	8.89%	6.67%	4.44%	2.22%	0	0	0
		Chapter 45													
		Cork and articles of cork													
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.													
	4501.10	- Natural cork, raw or simply prepared	A		0	0	0	0	0	0	0	0	0	0	0
	4501.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0
45.02	4502.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
45.03		Articles of natural cork.													
	4503.10	- Corks and stoppers	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0
	4503.90	- Other	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	As from
				year	year	year	year	year	year	year	year	year	year	11th year
	Chapter 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard													
48.01	Newsprints, in rolls or sheets.													
4801.001	- - - Weighing not more than 55 g/m2	B		0.29 Baht/ Kg.	0.26 Baht/ Kg.	0.22 Baht/ Kg.	0.18 Baht/ Kg.	0.15 Baht/ Kg.	0.11 Baht/ Kg.	0.07 Baht/ Kg.	0.04 Baht/ Kg.	0	0	0
4801.002	- - - Weighing more than 55 g/m2	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.													
4802.10	- Hand-made paper and paperboard	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
4802.30	- Carbonising base paper	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
4802.40	- Wallpaper base	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :													
4802.54	- - Weighing less than 40 g/m2	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
4802.55	- - Weighing 40 g/m2 or more but not more than 150 g/m2, in rolls	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
4802.56	- - Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
4802.57	- - Other, weighing 40 g/m2 or more but not more than 150 g/m2	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
4802.58	- - Weighing more than 150 g/m2	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :													
	- - In rolls :													
4802.611	- - - Newsprints of a width not exceeding 36 cm, weighing not more than 55 g/m2	B		0.29 Baht/ Kg.	0.26 Baht/ Kg.	0.22 Baht/ Kg.	0.18 Baht/ Kg.	0.15 Baht/ Kg.	0.11 Baht/ Kg.	0.07 Baht/ Kg.	0.04 Baht/ Kg.	0	0	0
4802.612	- - - Newsprints of a width not exceeding 36 cm, weighing more than 55 g/m2	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
4802.619	- - - Other	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				4802.62	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0
4802.69	-- Other	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.													
4803.001	-- Cellulose wadding not further worked than being coloured or marbled throughout the mass	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
4803.009	-- Other	B		10.42%	8.33%	6.25%	4.17%	2.08%	0	0	0	0	0	0
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.													
	- Kraftliner :													
4804.11	-- Unbleached	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
4804.19	-- Other	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
	- Sack kraft paper :													
4804.21	-- Unbleached	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
4804.29	-- Other	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
	- Other kraft paper and paperboard weighing 150 g/m2 or less :													
4804.31	-- Unbleached	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
4804.39	-- Other	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
	- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2 :													
4804.41	-- Unbleached	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
4804.42	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
4804.49	-- Other	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
	- Other kraft paper and paperboard weighing 225 g/m2 or more :													
4804.51	-- Unbleached	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
4804.52	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0
4804.59	-- Other	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
				48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.										
	- Fluting paper :														
4805.11	- - Semi-chemical fluting paper	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4805.12	- - Straw fluting paper	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4805.19	- - Other	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
	- Testliner (recycled liner board) :														
4805.24	- - Weighing 150 g/m2 or less	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4805.25	- - Weighing more than 150 g/m2	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4805.30	- Sulphite wrapping paper	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4805.40	- Filter paper and paperboard	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4805.50	- Felt paper and paperboard	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
	- Other :														
4805.91	- - Weighing 150 g/m2 or less	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4805.92	- - Weighing more than 150 g/m2 but less than 225 g/m2	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4805.93	- - Weighing 225 g/m2 or more	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.														
4806.10	- Vegetable parchment	B		10.42%	8.33%	6.25%	4.17%	2.08%	0	0	0	0	0	0	0
4806.20	- Greaseproof papers	B		10.42%	8.33%	6.25%	4.17%	2.08%	0	0	0	0	0	0	0
4806.30	- Tracing papers	B		10.42%	8.33%	6.25%	4.17%	2.08%	0	0	0	0	0	0	0
4806.40	- Glassine and other glazed transparent or translucent papers	B		10.42%	8.33%	6.25%	4.17%	2.08%	0	0	0	0	0	0	0
48.07	4807.00 Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	B		10.42%	8.33%	6.25%	4.17%	2.08%	0	0	0	0	0	0	0
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in roll or sheets, other than paper of the kind described in heading 48.03.														
4808.10	- Corrugated paper and paperboard, whether or not perforated	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4808.20	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4808.30	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4808.90	- Other	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
				48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.										
4809.10	- Carbon or similar copying papers	B		10.42%	8.33%	6.25%	4.17%	2.08%	0	0	0	0	0	0	0
4809.20	- Self-copy paper	B		10.42%	8.33%	6.25%	4.17%	2.08%	0	0	0	0	0	0	0
4809.90	- Other	B		10.42%	8.33%	6.25%	4.17%	2.08%	0	0	0	0	0	0	0
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.														
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :														
4810.13	- - In rolls	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4810.14	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4810.19	- - Other	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :														
4810.22	- - Light-weight coated paper	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4810.29	- - Other	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :														
4810.31	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4810.32	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4810.39	- - Other	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
	- Other paper and paperboard :														
4810.92	- - Multi-ply	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0
4810.99	- - Other	B		6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				4816.10	- Carbon or similar copying papers	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0
4816.20	- Self-copy paper	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4816.30	- Duplicator stencils	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4816.90	- Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.													
4817.10	- Envelopes	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4817.20	- Letter cards, plain postcards and correspondence cards	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4817.30	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.													
4818.10	- Toilet paper	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4818.20	- Handkerchiefs, cleansing or facial tissues and towels	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4818.30	- Tablecloths and serviettes	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles :													
4818.401	- - - Sanitary towels and tampons	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4818.409	- - - Other	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0
4818.50	- Articles of apparel and clothing accessories	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4818.90	- Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.													
4819.10	- Cartons, boxes and cases, of corrugated paper or paperboard	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4819.20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				4819.30	- Sacks and bags, having a base of a width of 40 cm or more	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0
4819.40	- Other sacks and bags, including cones	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4819.50	- Other packing containers, including record sleeves	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4819.60	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.													
4820.10	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4820.20	- Exercise books	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4820.30	- Binders, (other than book covers), folders and file covers	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4820.40	- Manifold business forms and interleaved carbon sets	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4820.50	- Albums for samples or for collections	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4820.90	- Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
48.21	Paper or paperboard labels of all kinds, whether or not printed.													
4821.10	- Printed	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4821.90	- Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).													
4822.10	- Of a kind used for winding textile yarn	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
4822.90	- Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.													
	- Gummed or adhesive paper, in strips or rolls :													
4823.12	- - Self-adhesive	A		0	0	0	0	0	0	0	0	0	0	0
4823.19	- - Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
	- Filter paper and paperboard :													
4823.201	- - - In strips or rolls of a width not exceeding 36 cm	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				4823.209	- - - Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0
4823.40	- Rolls, sheets and dials, printed for self-recording apparatus	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4823.60	- Trays, dishes, plates, cups and the like, of paper or paperboard	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4823.70	- Moulded or pressed articles of paper pulp	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
	- Other :													
4823.901	- - - Joss paper	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
4823.902	- - - Cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
4823.909	- - - Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
	Chapter 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans													
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.													
	- In single sheets, whether or not folded :													
4901.101	- - - Wholly or essentially in Thai	B		13.64%	12.27%	10.91%	9.55%	8.18%	6.82%	5.45%	4.09%	2.73%	1.36%	0
4901.109	- - - Other	A		0	0	0	0	0	0	0	0	0	0	0
	- Other :													
4901.911	- - - Dictionaries and encyclopaedias, and serial instalments thereof :													
4901.911	- - - Wholly or essentially in Thai	B		13.64%	12.27%	10.91%	9.55%	8.18%	6.82%	5.45%	4.09%	2.73%	1.36%	0
4901.919	- - - Other	A		0	0	0	0	0	0	0	0	0	0	0
	- - Other :													
4901.991	- - - Wholly or essentially in Thai	B		13.64%	12.27%	10.91%	9.55%	8.18%	6.82%	5.45%	4.09%	2.73%	1.36%	0
4901.999	- - - Other	A		0	0	0	0	0	0	0	0	0	0	0
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.													
4902.10	- Appearing at least four times a week	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
4902.90	- Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
49.03	4903.00 Children's picture, drawing or colouring books.	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
49.04	4904.00 Music, printed or in manuscript, whether or not bound or illustrated.	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
49.05	Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed.													
4905.10	- Globes	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
				55.01	Synthetic filament tow.										
5501.10	- Of nylon or other polyamides	A		0	0	0	0	0	0	0	0	0	0	0	0
5501.20	- Of polyesters	A		0	0	0	0	0	0	0	0	0	0	0	0
5501.30	- Acrylic or modacrylic	A		0	0	0	0	0	0	0	0	0	0	0	0
5501.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0	0
55.02	5502.00 Artificial filament tow.	A		0	0	0	0	0	0	0	0	0	0	0	0
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.														
5503.10	- Of nylon or other polyamides	A		0	0	0	0	0	0	0	0	0	0	0	0
5503.20	- Of polyesters	A		0	0	0	0	0	0	0	0	0	0	0	0
5503.30	- Acrylic or modacrylic	A		0	0	0	0	0	0	0	0	0	0	0	0
5503.40	- Of polypropylene	A		0	0	0	0	0	0	0	0	0	0	0	0
5503.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0	0
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.														
5504.10	- Of viscose rayon	A		0	0	0	0	0	0	0	0	0	0	0	0
5504.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0	0
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.														
5505.10	- Of synthetic fibres	A		0	0	0	0	0	0	0	0	0	0	0	0
5505.20	- Of artificial fibres	A		0	0	0	0	0	0	0	0	0	0	0	0
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.														
5506.10	- Of nylon or other polyamides	A		0	0	0	0	0	0	0	0	0	0	0	0
5506.20	- Of polyesters	A		0	0	0	0	0	0	0	0	0	0	0	0
5506.30	- Acrylic or modacrylic	A		0	0	0	0	0	0	0	0	0	0	0	0
5506.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0	0
55.07	5507.00 Artificial staple fibres, carded, combed or otherwise processed for spinning.	A		0	0	0	0	0	0	0	0	0	0	0	0
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.														
5508.10	- Of synthetic staple fibres	A		0	0	0	0	0	0	0	0	0	0	0	0
5508.20	- Of artificial staple fibres	A		0	0	0	0	0	0	0	0	0	0	0	0
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.														
5509.11	- Containing 85% or more by weight of staple fibres of nylon or other polyamides : - - Single yarn	A		0	0	0	0	0	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	A		0	0	0	0	0	0	0
	- Other :													
6302.91	- - Of cotton	A		0	0	0	0	0	0	0	0	0	0	0
6302.92	- - Of flax	A		0	0	0	0	0	0	0	0	0	0	0
6302.93	- - Of man-made fibres	A		0	0	0	0	0	0	0	0	0	0	0
6302.99	- - Of other textile materials	A		0	0	0	0	0	0	0	0	0	0	0
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.													
	- Knitted or crocheted :													
6303.11	- - Of cotton	A		0	0	0	0	0	0	0	0	0	0	0
6303.12	- - Of synthetic fibres	A		0	0	0	0	0	0	0	0	0	0	0
6303.19	- - Of other textile materials	A		0	0	0	0	0	0	0	0	0	0	0
	- Other :													
6303.91	- - Of cotton	A		0	0	0	0	0	0	0	0	0	0	0
6303.92	- - Of synthetic fibres	A		0	0	0	0	0	0	0	0	0	0	0
6303.99	- - Of other textile materials	A		0	0	0	0	0	0	0	0	0	0	0
63.04	Other furnishing articles, excluding those of heading 94.04.													
	- Bedspreads :													
6304.11	- - Knitted or crocheted	A		0	0	0	0	0	0	0	0	0	0	0
6304.19	- - Other	A		0	0	0	0	0	0	0	0	0	0	0
	- Other :													
6304.91	- - Knitted or crocheted	A		0	0	0	0	0	0	0	0	0	0	0
6304.92	- - Not knitted or crocheted, of cotton	A		0	0	0	0	0	0	0	0	0	0	0
6304.93	- - Not knitted or crocheted, of synthetic fibres	A		0	0	0	0	0	0	0	0	0	0	0
6304.99	- - Not knitted or crocheted, of other textile materials	A		0	0	0	0	0	0	0	0	0	0	0
63.05	Sacks and bags, of a kind used for the packing of goods.													
6305.10	- Of jute or of other textile bast fibres of heading 53.03	A		0	0	0	0	0	0	0	0	0	0	0
6305.20	- Of cotton	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
	- Of man-made textile materials :													
6305.32	- - Flexible intermediate bulk containers	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
6305.33	- - Other, of polyethylene or polypropylene strip or the like	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				6310.90	- Other	A		0	0	0	0	0	0	0
	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	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
	- Other footwear :													
6401.91	- - Covering the knee	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
6401.92	- - Covering the ankle but not covering the knee	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
6401.99	- - Other	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
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	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
6402.19	- - Other	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
6402.30	- Other footwear, incorporating a protective metal toe-cap	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
	- Other footwear :													
6402.91	- - Covering the ankle	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
6402.99	- - Other	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
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	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
6403.19	- - Other	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
6403.30	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
6403.40	- Other footwear, incorporating a protective metal toe-cap	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
	- Other footwear with outer soles of leather :													
6403.51	- - Covering the ankle	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				6403.59	- - Other - Other footwear :	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%
6403.91	- - Covering the ankle	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
6403.99	- - Other	B		27.27%	24.55%	21.82%	19.09%	16.36%	13.64%	10.91%	8.18%	5.45%	2.73%	0
64.04	Footwear with outer sole of rubber, plastics, leather or composition leather and uppers of textile materials. - Footwear with outer soles of rubber or plastics :													
6404.11	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
6404.19	- - Other	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
6404.20	- Footwear with outer soles of leather or composition leather	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
64.05	Other footwear.													
6405.10	- With uppers of leather or composition leather	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
6405.20	- With uppers of textile materials	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
6405.90	- Other	B		26.25%	22.50%	18.75%	15.00%	11.25%	7.50%	3.75%	0	0	0	0
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	B		8.75%	7.50%	6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0
6406.20	- Outer soles and heels, of rubber or plastics - Other :	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
6406.91	- - Of wood - - Of other materials :	B		8.75%	7.50%	6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0
6406.991	- - - Gaiters, legging and similar articles and parts thereof	B		8.75%	7.50%	6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0
6406.999	- - - Other	B		8.75%	7.50%	6.25%	5.00%	3.75%	2.50%	1.25%	0	0	0	0
Chapter 65 Headgear and parts thereof														
65.01	6501.00 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	A		0	0	0	0	0	0	0	0	0	0	0
65.02	6502.00 Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	B		6.67%	3.33%	0	0	0	0	0	0	0	0	0
65.03	6503.00 Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed.	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0

Column 1		Column 2		Column 3	Column 4	Column 5									
Tariff item number	Description of goods	Category	Note	Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
67.01 6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.														
6702.10	- Of plastics	B		25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0	0	0	
6702.90	- Of other materials	B		25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0	0	0	
67.03 6703.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.														
	- Of synthetic textile materials :														
6704.11	- - Complete wigs	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	
6704.19	- - Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	
6704.20	- Of human hair	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	
6704.90	- Of other materials	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	
		Chapter 68													
		Articles of stone, plaster, cement, asbestos, mica or similar materials													
68.01 6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0	
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).														
6802.10	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	B		22.50%	15.00%	7.50%	0	0	0	0	0	0	0	0	
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :														
6802.21	- - Marble, travertine and alabaster	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	
6802.22	- - Other calcareous stone	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0	
6802.23	- - Granite	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	
6802.29	- - Other stone	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
	- Non-wired sheets :														
7003.12	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
7003.19	- - Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
7003.20	- Wired sheets	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
7003.30	- Profiles	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
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	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
7004.90	- Other glass	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
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.														
	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer :														
7005.101	- - - Optical glass	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
7005.109	- - - Other	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0	0
	- Other non-wired glass :														
	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground :														
7005.211	- - - Optical glass	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0	0
7005.219	- - - Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
	- - Other :														
7005.291	- - - Optical glass	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0	0
7005.299	- - - Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
7005.30	- Wired glass	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0	0
70.06	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.														
7006.001	- - - Optical glass	B		7.50%	5.00%	2.50%	0	0	0	0	0	0	0	0	0
7006.009	- - - Other	B		20.00%	10.00%	0	0	0	0	0	0	0	0	0	0
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	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
				7013.32	- - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	B		20.00%	10.00%	0	0	0	0	0	0
7013.39	- - Other - - Other glassware :	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0
7013.91	- - Of lead crystal	B		20.00%	10.00%	0	0	0	0	0	0	0	0	0	0
7013.99	- - Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0
70.14	7014.00	B		7.50%	5.00%	2.50%	0	0	0	0	0	0	0	0	0
70.15															
	7015.10	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
	7015.90	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
70.16															
	7016.10	B		7.50%	5.00%	2.50%	0	0	0	0	0	0	0	0	0
	7016.90	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0	0
70.17															
	7017.10	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
	7017.20	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
	7017.90	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
70.18															
	7018.10	B		0.88%	0.75%	0.63%	0.50%	0.38%	0.25%	0.13%	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
				7208.25	- Other, in coils, not further worked than hot-rolled, pickled : - - Of a thickness of 4.75 mm or more - - Of a thickness exceeding 13 mm and containing by weight less than 0.03% of carbon - - Of a thickness exceeding 13 mm and containing by weight 0.03% or more but less than 0.25% of carbon - - Of a thickness exceeding 13 mm and containing by weight 0.25% or more but less than 0.6% of carbon - - Of a thickness exceeding 13 mm and containing by weight 0.6% or more of carbon - - Of a thickness of 6 mm or more but not exceeding 13 mm and containing by weight less than 0.03% of carbon - - Of a thickness of 6 mm or more but not exceeding 13 mm and containing by weight 0.03% or more but less than 0.25% of carbon - - Of a thickness of 6 mm or more but not exceeding 13 mm and containing by weight 0.25% or more but less than 0.6% of carbon - - Of a thickness of 6 mm or more but not exceeding 13 mm and containing by weight 0.6% or more of carbon - - Of a thickness of less than 6 mm and containing by weight less than 0.03% of carbon - - Of a thickness of less than 6 mm and containing by weight 0.03% or more but less than 0.25% of carbon - - Of a thickness of less than 6 mm and containing by weight 0.25% or more but less than 0.6% of carbon - - Of a thickness of less than 6 mm and containing by weight 0.6% or more of carbon - - Other	A A A A A A A A A Q Q Q A Q	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	0 0 0 0 0 0 0 0 0 0 5.00% 5.00% 5.00% 0 5.00%	0 0 0 0 0 0 0 0 0 0 5.00% 5.00% 5.00% 0 5.00%	0 0 0 0 0 0 0 0 0 0 5.00% 5.00% 5.00% 0 5.00%	0 0 0 0 0 0 0 0 0 0 5.00% 5.00% 5.00% 0 5.00%	0 0 0 0 0 0 0 0 0 0 5.00% 5.00% 5.00% 0 5.00%	0 0 0 0 0 0 0 0 0 0 5.00% 5.00% 5.00% 0 5.00%	0 0 0 0 0 0 0 0 0 0 5.00% 5.00% 5.00% 0 5.00%	0 0 0 0 0 0 0 0 0 0 5.00% 5.00% 5.00% 0 5.00%
7208.26	- - Of a thickness of 3 mm or more but less than 4.75 mm - - Of a thickness of 4 mm or more and containing by weight less than 0.03% of carbon - - Of a thickness of 4 mm or more and containing by weight 0.03% or more but less than 0.25% of carbon	Q Q Q	9 9 9	5.00% 5.00% 5.00%	5.00% 5.00% 5.00%	5.00% 5.00% 5.00%	5.00% 5.00% 5.00%	5.00% 5.00% 5.00%	5.00% 5.00% 5.00%	5.00% 5.00% 5.00%	5.00% 5.00% 5.00%	5.00% 5.00% 5.00%	5.00% 5.00% 5.00%	5.00% 5.00% 5.00%	0 0 0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty												
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year		
7209.16	- - Unanneal, of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Unanneal, of a width not exceeding 1550 mm and of a thickness exceeding 3.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Unanneal, of a width not exceeding 1550 mm and of a thickness not exceeding 3.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, high tensile of tensile strength 390 Mpa (N/mm2) or more and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Anneal, high tensile of tensile strength 390 Mpa (N/mm2) or more but less than 590 Mpa (N/mm2) and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, high tensile of tensile strength 590 Mpa (N/mm2) or more and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Anneal, containing by weight less than 0.01% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Anneal, containing by weight less than 0.01% of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon, of a width not exceeding 1550 mm and of a thickness exceeding 3.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon, of a width not exceeding 1550 mm and of a thickness not exceeding 3.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight more than 0.15% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Anneal, containing by weight more than 0.15% but less than 0.25% of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight 0.25% or more of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Other	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Of a thickness exceeding 1 mm but less than 3 mm															
	- - Unanneal, of a width exceeding 1550 mm	P			6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
- - Unanneal, of a width not exceeding 1550 mm	P			6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
- - Anneal, high tensile of tensile strength 390 Mpa (N/mm2) or more and of a width exceeding 1550 mm	P			6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
7209.17	- - Anneal, high tensile of tensile strength 390 Mpa(N/mm2) or more but less than 590 Mpa(N/mm2) and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, high tensile of tensile strength 590 Mpa(N/mm2) or more and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Anneal, containing by weight less than 0.01% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Anneal, containing by weight less than 0.01% of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight more than 0.15% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Anneal, containing by weight more than 0.15% but less than 0.25% of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight 0.25% or more of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Other	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm														
	- - Unanneal, of a width exceeding 1550 mm	P			6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Unanneal, of a width not exceeding 1550 mm	P			6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Anneal, high tensile of tensile strength 390 Mpa(N/mm2) or more and of a width exceeding 1550 mm	P			6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Anneal, high tensile of tensile strength 390 Mpa(N/mm2) or more but less than 590 Mpa(N/mm2) and of a width not exceeding 1550 mm	P			6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Anneal, high tensile of tensile strength 590 Mpa(N/mm2) or more and of a width not exceeding 1550 mm	P			6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Anneal, containing by weight less than 0.01% of carbon and of a width exceeding 1550 mm	P			6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
- - Anneal, containing by weight less than 0.01% of carbon and of a width not exceeding 1550 mm	P			6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty												
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year		
7209.18	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight more than 0.15% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Anneal, containing by weight more than 0.15% but less than 0.25% of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight 0.25% or more of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Non oriented electrical steel, containing by weight less than 0.6% of silicon and of a width exceeding 1550 mm	A		0	0	0	0	0	0	0	0	0	0	0	0	
	- - Non oriented electrical steel, containing by weight less than 0.6% of silicon and of a width not exceeding 1550 mm	A		0	0	0	0	0	0	0	0	0	0	0	0	
	- - Other	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Of a thickness of less than 0.5 mm															
	- - Unanneal, of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Unanneal, of a width of 800 mm or more but not exceeding 1550 mm and of a thickness of 0.2 mm or more	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Unanneal, of a width of less than 800 mm and of a thickness of 0.2 mm or more	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Unanneal, of a width of 800 mm or more but not exceeding 1550 mm and of a thickness of 0.14 mm or more but less than 0.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Unanneal, of a width of less than 800 mm and of a thickness of 0.14 mm or more but less than 0.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Unanneal, of a width of 800 mm or more but not exceeding 1550 mm and of a thickness of less than 0.14 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Unanneal, of a width of less than 800 mm and of a thickness of less than 0.14 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
- - Anneal, high tensile of tensile strength 390 Mpa(N/mm2) or more and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0		
- - Anneal, high tensile of tensile strength 390 Mpa(N/mm2) or more but less than 590 Mpa(N/mm2) and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0		

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				- - Anneal, high tensile of tensile strength 590 Mpa(N/mm2) or more and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0
- - Anneal, containing by weight less than 0.01% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
- - Anneal, containing by weight less than 0.01% of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon, of a width not exceeding 1550 mm and of a thickness of 0.2 mm or more	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon, of a width not exceeding 1550 mm and of a thickness of less than 0.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Anneal, containing by weight more than 0.15% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
- - Anneal, containing by weight more than 0.15% but less than 0.25% of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Anneal, containing by weight 0.25% or more of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
- - Non oriented electrical steel, containing by weight less than 0.6% of silicon and of a width exceeding 1550 mm	A		0	0	0	0	0	0	0	0	0	0	0	0
- - Non oriented electrical steel, containing by weight less than 0.6% of silicon and of a width not exceeding 1550 mm	A		0	0	0	0	0	0	0	0	0	0	0	0
- - Tin Mill Black Plate (TMBP), single cold-reduced, temper : T3, T4 or T5 Batch Anneal	A		0	0	0	0	0	0	0	0	0	0	0	0
- - Tin Mill Black Plate (TMBP), single cold-reduced, temper : T3, T4 or T5, of a width not exceeding 1100 mm and of a thickness of 0.17 mm or more	A		0	0	0	0	0	0	0	0	0	0	0	0
- - Tin Mill Black Plate (TMBP), single cold-reduced, temper : T3, T4 or T5, of a width exceeding 1100 mm or of a thickness of less than 0.17 mm	A		0	0	0	0	0	0	0	0	0	0	0	0
- - Tin Mill Black Plate (TMBP), single cold-reduced, other temper	A		0	0	0	0	0	0	0	0	0	0	0	0
- - Tin Mill Black Plate (TMBP), double cold-reduced	A		0	0	0	0	0	0	0	0	0	0	0	0
- - Other	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				7209.25	- Not in coils, not further worked than cold-rolled (cold-reduced) : - - Of a thickness of 3 mm or more - - Unanneal, of a width exceeding 1550 mm - - Unanneal, of a width not exceeding 1550 mm and of a thickness exceeding 3.2 mm - - Unanneal, of a width not exceeding 1550 mm and of a thickness not exceeding 3.2 mm - - Anneal, high tensile of tensile strength 390 Mpa(N/mm2) or more and of a width exceeding 1550 mm - - Anneal, high tensile of tensile strength 390 Mpa(N/mm2) or more but less than 590 Mpa(N/mm2) and of a width not exceeding 1550 mm - - Anneal, high tensile of tensile strength 590 Mpa(N/mm2) or more and of a width not exceeding 1550 mm - - Anneal, containing by weight less than 0.01% of carbon and of a width exceeding 1550 mm - - Anneal, containing by weight less than 0.01% of carbon and of a width not exceeding 1550 mm - - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a width exceeding 1550 mm - - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon, of a width not exceeding 1550 mm and of a thickness exceeding 3.2 mm - - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon, of a width not exceeding 1550 mm and of a thickness not exceeding 3.2 mm - - Anneal, containing by weight more than 0.15% of carbon and of a width exceeding 1550 mm - - Anneal, containing by weight more than 0.15% but less than 0.25% of carbon and of a width not exceeding 1550 mm - - Anneal, containing by weight 0.25% or more of carbon and of a width not exceeding 1550 mm - - Other	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0
7209.26	- - Of a thickness exceeding 1 mm but less than 3 mm - - Unanneal, of a width exceeding 1550 mm - - Unanneal, of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
7209.27	- - Anneal, high tensile of tensile strength 390 Mpa(N/mm2) or more and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Anneal, high tensile of tensile strength 390 Mpa(N/mm2) or more but less than 590 Mpa(N/mm2) and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Anneal, high tensile of tensile strength 590 Mpa(N/mm2) or more and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Anneal, containing by weight less than 0.01% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Anneal, containing by weight less than 0.01% of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Anneal, containing by weight more than 0.15% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Anneal, containing by weight more than 0.15% but less than 0.25% of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Anneal, containing by weight 0.25% or more of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Other	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm														
	- - Unanneal, of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Unanneal, of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Anneal, high tensile of tensile strength 390 Mpa(N/mm2) or more and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Anneal, high tensile of tensile strength 390 Mpa(N/mm2) or more but less than 590 Mpa(N/mm2) and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Anneal, high tensile of tensile strength 590 Mpa(N/mm2) or more and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Anneal, containing by weight less than 0.01% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
- - Anneal, containing by weight less than 0.01% of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty												
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year		
7209.28	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight more than 0.15% of carbon and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Anneal, containing by weight more than 0.15% but less than 0.25% of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight 0.25% or more of carbon and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Non oriented electrical steel, containing by weight less than 0.6% of silicon and of a width exceeding 1550 mm	A		0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Non oriented electrical steel, containing by weight less than 0.6% of silicon and of a width not exceeding 1550 mm	A		0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Other	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Of a thickness of less than 0.5 mm															
	- - Unanneal, of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Unanneal, of a width of 800 mm or more but not exceeding 1550 mm and of a thickness of 0.2 mm or more	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Unanneal, of a width of less than 800 mm and of a thickness of 0.2 mm or more	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Unanneal, of a width of 800 mm or more but not exceeding 1550 mm and of a thickness of 0.14 mm or more but less than 0.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Unanneal, of a width of less than 800 mm and of a thickness of 0.14 mm or more but less than 0.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Unanneal, of a width of 800 mm or more but not exceeding 1550 mm and of a thickness of less than 0.14 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Unanneal, of a width of less than 800 mm and of a thickness of less than 0.14 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Anneal, high tensile of tensile strength 390 Mpa(N/mm2) or more and of a width exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
- - Anneal, high tensile of tensile strength 390 Mpa(N/mm2) or more but less than 590 Mpa(N/mm2) and of a width not exceeding 1550 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				- - Hot-dipped galvanised of hot-rolled, regular spangle, of a thickness exceeding 1.6 mm	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
- - Hot-dipped galvanised of hot-rolled, regular spangle, of a thickness of 0.8 mm or more but not exceeding 1.6 mm	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Other hot-dipped galvanised of hot-rolled, regular spangle	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Hot-dipped galvanised of cold-rolled, regular spangle, of a thickness exceeding 1.6 mm	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Hot-dipped galvanised of cold-rolled, regular spangle, of a thickness exceeding 0.95 mm but not exceeding 1.6 mm	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Hot-dipped galvanised of cold-rolled, regular spangle, of a thickness of 0.18 mm or more but not exceeding 0.95 mm	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Hot-dipped galvanised of cold-rolled, regular spangle, of a thickness of less than 0.18 mm	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Other hot-dipped galvanised of cold-rolled, regular spangle	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Hot-dipped galvanised of cold-rolled, minimised/zero spangle, of a thickness exceeding 1.6 mm	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Hot-dipped galvanised of cold-rolled, minimised/zero spangle, of a thickness exceeding 0.95 mm but not exceeding 1.6 mm	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Hot-dipped galvanised of cold-rolled, minimised/zero spangle, of a thickness of 0.18 mm or more but not exceeding 0.95 mm	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Other hot-dipped galvanised of cold-rolled, minimised/zero spangle	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Galvanneal, of a thickness exceeding 1.6 mm	A		0	0	0	0	0	0	0	0	0	0	0	0
- - Galvanneal, of a thickness exceeding 0.18 mm but not exceeding 1.6 mm	A		0	0	0	0	0	0	0	0	0	0	0	0
- - Other Galvanneal	A		0	0	0	0	0	0	0	0	0	0	0	0
- - Hot-dipped plated or coated with zinc aluminium alloys, containing by weight 5% of aluminium (Galfan), of cold-rolled, of a thickness of more than 0.95 mm but not exceeding 1.6 mm	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - Hot-dipped plated or coated with zinc aluminium alloys, containing by weight 5% of aluminium (Galfan), of cold-rolled, of a thickness of 0.18 mm or more but not exceeding 0.95 mm	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
	- - Other hot-dipped plated or coated with zinc aluminium alloys, containing by weight 5% of aluminium (Galvan), of cold-rolled	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Other	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
7210.50	- Plated or coated with chromium oxides or with chromium and chromium oxides	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- Plated or coated with aluminium :													
7210.61	- - Plated or coated with aluminium zinc alloys	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
7210.69	- - Other	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
7210.70	- Painted, varnished or coated with plastics	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
7210.90	- Other	P		7.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.													
	- Not further worked than hot-rolled :													
7211.13	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0
7211.14	- - Other, of a thickness of 4.75 mm or more	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0
7211.19	- - Other	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0
	- Not further worked than cold-rolled (cold-reduced) :													
7211.23	- - Containing by weight less than 0.25% of carbon													
	- - Unanneal, of a thickness exceeding 3.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Unanneal, of a thickness of 3 mm or more but not exceeding 3.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Unanneal, of a thickness exceeding 1 mm but less than 3 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Unanneal, of a thickness of 0.5 mm or more but not exceeding 1 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Unanneal, of a thickness of 0.2 mm or more but less than 0.5 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Unanneal, of a thickness of 0.14 mm or more but less than 0.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Unanneal, of a thickness of less than 0.14 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Anneal, high tensile of tensile strength 390 Mpa(N/mm ²) or more but less than 590 Mpa(N/mm ²)	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Anneal, high tensile of tensile strength 590 Mpa(N/mm ²) or more	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Anneal, containing by weight less than 0.01% of carbon	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
7211.29	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a thickness exceeding 3.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a thickness of 3 mm or more but not exceeding 3.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a thickness exceeding 1 mm but less than 3 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a thickness 0.5 mm or more but not exceeding 1 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a thickness 0.2 mm or more but less than 0.5 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight 0.01% or more but not more than 0.15% of carbon and of a thickness of less than 0.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, containing by weight more than 0.15% of carbon	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Non oriented electrical steel, containing by weight less than 0.6% of silicon	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Other	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Other														
	- - Unanneal, of a thickness exceeding 3.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Unanneal, of a thickness of 3 mm or more but not exceeding 3.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Unanneal, of a thickness exceeding 1 mm but less than 3 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Unanneal, of a thickness of 0.5 mm or more but not exceeding 1 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Unanneal, of a thickness of 0.2 mm or more but less than 0.5 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Unanneal, of a thickness of 0.14 mm or more but less than 0.2 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Unanneal, of a thickness of less than 0.14 mm	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, high tensile of tensile strength 390 Mpa (N/mm ²) or more but less than 590 Mpa (N/mm ²)	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Anneal, high tensile of tensile strength 590 Mpa (N/mm ²) or more	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Anneal, containing by weight 0.25% or more of carbon	P		6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				7218.99	-- Other	A		0	0	0	0	0	0	0
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.													
	- Not further worked than hot-rolled, in coils :													
7219.11	-- Of a thickness exceeding 10 mm	A		0	0	0	0	0	0	0	0	0	0	0
7219.12	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	A		0	0	0	0	0	0	0	0	0	0	0
7219.13	-- Of a thickness of 3 mm or more but less than 4.75 mm	A		0	0	0	0	0	0	0	0	0	0	0
7219.14	-- Of a thickness of less than 3 mm	A		0	0	0	0	0	0	0	0	0	0	0
	- Not further worked than hot-rolled, not in coils :													
7219.21	-- Of a thickness exceeding 10 mm	A		0	0	0	0	0	0	0	0	0	0	0
7219.22	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	A		0	0	0	0	0	0	0	0	0	0	0
7219.23	-- Of a thickness of 3 mm or more but less than 4.75 mm	A		0	0	0	0	0	0	0	0	0	0	0
7219.24	-- Of a thickness of less than 3 mm	A		0	0	0	0	0	0	0	0	0	0	0
	- Not further worked than cold-rolled (cold-reduced) :													
7219.31	-- Of a thickness of 4.75 mm or more	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0
7219.32	-- Of a thickness of 3 mm or more but less than 4.75 mm													
	- - Of a width of less than 1500 mm, containing by weight not more than 0.03% of carbon, 1% or more but not more than 7.5% of nickel and more than 19% of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0
	- - 2xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon, 1% or more of nickel and more than 4% but less than 15.5% of manganese	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0
	- - Of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon, more than 18% but not more than 26% of nickel and 19% or more but not more than 26% of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0
	- - 304xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and 2B surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0
	- - 304xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				- - 304xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
- - 3xx except 304xx, 316xx and 317xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon, 1% or more of nickel and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
- - 3xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon, 1% or more of nickel and less than 19% of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - 316xx, 317xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and 2B surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - 316xx, 317xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
- - 316xx, 317xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - 4xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and 2D surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0
- - 4xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and 2B surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0
- - 4xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0
- - 4xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty												
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year		
7219.33	- - 4xx series grade, of a width of less than 1500 mm, containing by weight more than 0.02% but not more than 0.1% of carbon and less than 1% of nickel and 2B surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - 4xx series grade, of a width of less than 1500 mm, containing by weight more than 0.02% but not more than 0.1% of carbon and less than 1% of nickel and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	0	
	- - 4xx series grade, of a width of less than 1500 mm, containing by weight more than 0.02% but not more than 0.1% of carbon and less than 1% of nickel and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Of a width of less than 1500 mm, containing by weight not more than 0.02% of carbon, less than 1% of nickel and 20% or more of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Of a width of less than 1500 mm, containing by weight more than 0.1% of carbon and less than 1% of nickel	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Other	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Of a thickness exceeding 1 mm but less than 3 mm															
	- - Of a width of less than 1500 mm, containing by weight not more than 0.03% of carbon, 1% or more but not more than 7.5% of nickel and more than 19% of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	0
	- - 2xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon, 1% or more of nickel and more than 4% but less than 15.5% of manganese	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	0
	- - Of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon, more than 18% but not more than 26% of nickel and 19% or more but not more than 26% of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	0
	- - 304xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and 2B surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	0
	- - 304xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	0
	- - 304xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				- - 3xx except 304xx, 316xx and 317xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon, 1% or more of nickel and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum	P			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0
- - 3xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon, 1% or more of nickel and less than 19% of chromium	P			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - 316xx, 317xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and 2B surface	P			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - 316xx, 317xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and BA surface	P			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - 316xx, 317xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and other surface	P			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - 4xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and 2D surface	A			0	0	0	0	0	0	0	0	0	0	0
- - 4xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and 2B surface	A			0	0	0	0	0	0	0	0	0	0	0
- - 4xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and BA surface	P			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
- - 4xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and other surface	P			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
- - 4xx series grade, of a width of less than 1500 mm, containing by weight more than 0.02% but not more than 0.1% of carbon and less than 1% of nickel and 2B surface	P			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
7219.34	- - 4xx series grade, of a width of less than 1500 mm, containing by weight more than 0.02% but not more than 0.1% of carbon and less than 1% of nickel and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - 4xx series grade, of a width of less than 1500 mm, containing by weight more than 0.02% but not more than 0.1% of carbon and less than 1% of nickel and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
	- - Of a width of less than 1500 mm, containing by weight not more than 0.02% of carbon, less than 1% of nickel and 20% or more of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Of a width of less than 1500 mm, containing by weight more than 0.1% of carbon and less than 1% of nickel	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Other	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm														
	- - Of a width of less than 1500 mm, containing by weight not more than 0.03% of carbon, 1% or more but not more than 7.5% of nickel and more than 19% of chromium	P			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - 2xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon, 1% or more of nickel and more than 4% but less than 15.5% of manganese	P			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon, more than 18% but not more than 26% of nickel and 19% or more but not more than 26% of chromium	P			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - 304xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and 2B surface	P			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - 304xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and BA surface	P			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - 304xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and other surface	P			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
- - 3xx except 304xx, 316xx and 317xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon, 1% or more of nickel and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum	P			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	As from
				year	year	year	year	year	year	year	year	year	year	11th year
	- - 3xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon, 1% or more of nickel and less than 19% of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - 316xx, 317xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and 2B surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - 316xx, 317xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - 316xx, 317xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - 4xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and 2D surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0
	- - 4xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and 2B surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0
	- - 4xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0
	- - 4xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0
	- - 4xx series grade, of a width of less than 1500 mm, containing by weight more than 0.02% but not more than 0.1% of carbon and less than 1% of nickel and 2B surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - 4xx series grade, of a width of less than 1500 mm, containing by weight more than 0.02% but not more than 0.1% of carbon and less than 1% of nickel and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
7219.35	- - 4xx series grade, of a width of less than 1500 mm, containing by weight more than 0.02% but not more than 0.1% of carbon and less than 1% of nickel and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - Of a width of less than 1500 mm, containing by weight not more than 0.02% of carbon, less than 1% of nickel and 20% or more of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Of a width of less than 1500 mm, containing by weight more than 0.1% of carbon and less than 1% of nickel	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Other	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Of a thickness of less than 0.5 mm													
	- - Of a width of less than 1500 mm, containing by weight not more than 0.03% of carbon, 1% or more but not more than 7.5% of nickel and more than 19% of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - 2xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon, 1% or more of nickel and more than 4% but less than 15.5% of manganese	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon, more than 18% but not more than 26% of nickel and 19% or more but not more than 26% of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - 304xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and 2B surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - 304xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - 304xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- - 3xx except 304xx, 316xx and 317xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon, 1% or more of nickel and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
- - 3xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon, 1% or more of nickel and less than 19% of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				- - 316xx, 317xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and 2B surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
- - 316xx, 317xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
- - 316xx, 317xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.25% of carbon and 1% or more of nickel and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
- - 4xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and 2D surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
- - 4xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and 2B surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
- - 4xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
- - 4xx series grade, of a width of less than 1500 mm, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	
- - 4xx series grade, of a width of less than 1500 mm, containing by weight more than 0.02% but not more than 0.1% of carbon and less than 1% of nickel and 2B surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
- - 4xx series grade, of a width of less than 1500 mm, containing by weight more than 0.02% but not more than 0.1% of carbon and less than 1% of nickel and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
- - 4xx series grade, of a width of less than 1500 mm, containing by weight more than 0.02% but not more than 0.1% of carbon and less than 1% of nickel and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0	
- - Of a width of less than 1500 mm, containing by weight not more than 0.02% of carbon, less than 1% of nickel and 20% or more of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
	- - Of a width of less than 1500 mm, containing by weight more than 0.1% of carbon and less than 1% of nickel	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- - Other	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
7219.90	- Other	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.													
	- Not further worked than hot-rolled :													
7220.11	- - Of a thickness of 4.75 mm or more	A		0	0	0	0	0	0	0	0	0	0	0
7220.12	- - Of a thickness of less than 4.75 mm	A		0	0	0	0	0	0	0	0	0	0	0
7220.20	- Not further worked than cold-rolled (cold-reduced)													
	- Containing by weight not more than 0.03% of carbon, 1% or more but not more than 7.5% of nickel and more than 19% of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- 2xx series grade, containing by weight not more than 0.25% of carbon, 1% or more but not more than 7.5% of nickel and more than 4% but less than 15.5% of manganese	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- Containing by weight not more than 0.25% of carbon, more than 18% but not more than 26% of nickel and 19% or more but not more than 26% of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- 304xx series grade, containing by weight not more than 0.25% of carbon and 1% or more of nickel and 2B surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- 304xx series grade, containing by weight not more than 0.25% of carbon and 1% or more of nickel and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- 304xx series grade, containing by weight not more than 0.25% of carbon and 1% or more of nickel and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- 3xx except 304xx, 316xx and 317xx series grade, containing by weight not more than 0.25% of carbon, 1% or more of nickel and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- 3xx series grade, containing by weight not more than 0.25% of carbon, 1% or more of nickel and less than 19% of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- 316xx, 317xx series grade, containing by weight not more than 0.25% of carbon and 1% or more of nickel and 2B surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- 316xx, 317xx series grade, containing by weight not more than 0.25% of carbon and 1% or more of nickel and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
	- 316xx, 317xx series grade, containing by weight not more than 0.25% of carbon and 1% or more of nickel and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- 4xx series grade, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and 2D surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- 4xx series grade, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and 2B surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- 4xx series grade, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- 4xx series grade, containing by weight not more than 0.1% of carbon, less than 1% of nickel, less than 20% of chromium and 0.1% or more of titanium or niobium or titanium and niobium or niobium and tantalum and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- 4xx series grade, containing by weight more than 0.02% but not more than 0.1% of carbon and less than 1% of nickel and 2B surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- 4xx series grade, containing by weight more than 0.02% but not more than 0.1% of carbon and less than 1% of nickel and BA surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- 4xx series grade, containing by weight more than 0.02% but not more than 0.1% of carbon and less than 1% of nickel and other surface	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
	- Containing by weight not more than 0.02% of carbon, less than 1% of nickel and 20% or more of chromium	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- Containing by weight more than 0.1% of carbon and less than 1% of nickel	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
	- Other	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0	0	0	0	0
7220.90	- Other	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.50%	0	0
72.21	7221.00 Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	A		0	0	0	0	0	0	0	0	0	0	0
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.													
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :													
	7222.11 - - Of circular cross-section	B		0.83%	0.67%	0.50%	0.33%	0.17%	0	0	0	0	0	0
	7222.19 - - Other	B		0.83%	0.67%	0.50%	0.33%	0.17%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
				73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. - Cast fittings :										
7307.11	- - Of non-malleable cast iron	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
7307.19	- - Other	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
	- Other, of stainless steel :														
7307.21	- - Flanges	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
7307.22	- - Threaded elbows, bends and sleeves	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
7307.23	- - Butt welding fittings	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
7307.29	- - Other	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
	- Other :														
7307.91	- - Flanges	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
7307.92	- - Threaded elbows, bends and sleeves	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
7307.93	- - Butt welding fittings	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
7307.99	- - Other	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.														
7308.10	- Bridges and bridge-sections	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
7308.20	- Towers and lattice masts	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0	
7308.30	- Doors, windows and their frames and thresholds for doors	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0	
7308.40	- Equipment for scaffolding, shuttering, propping or pitpropping	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0	
7308.90	- Other	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
73.09	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.														
7309.001	- - - Lined or heat-insulated	P		17.00%	17.00%	17.00%	17.00%	17.00%	17.00%	17.00%	17.00%	8.50%	0	0	
7309.009	- - - Other	P		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	0.50%	0	0	

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				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
				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	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
7310.21	- - Of a capacity of less than 50 l :														
7310.29	- - Cans which are to be closed by soldering or crimping	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
7310.29	- - Other	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
73.11	7311.00 Containers for compressed or liquefied gas, of iron or steel.	P		13.50%	13.50%	13.50%	13.50%	13.50%	13.50%	13.50%	13.50%	6.75%	0	0	
73.12	7312.00 Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.														
7312.10	- Stranded wire, ropes and cables	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
7312.90	- Other	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
73.13	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.	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0	
73.14	7314.00 Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.														
7314.12	- Woven cloth :														
7314.12	- - Endless bands for machinery, of stainless steel	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
7314.13	- - Other endless bands for machinery	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
7314.14	- - Other woven cloth, of stainless steel	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
7314.19	- - Other	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0	
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 cm ² or more	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0	
7314.31	- Other grill, netting and fencing, welded at the intersection :														
7314.31	- - Plated or coated with zinc	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0	
7314.39	- - Other	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0	
7314.41	- Other cloth, grill, netting and fencing :														
7314.41	- - Plated or coated with zinc	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0	
7314.42	- - Coated with plastics	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0	
7314.49	- - Other	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0	
7314.50	- Expanded metal	P		13.50%	13.50%	13.50%	13.50%	13.50%	13.50%	13.50%	13.50%	6.75%	0	0	

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				73.15	Chain and parts thereof, of iron or steel. - Articulated link chain and parts thereof :										
7315.11	- - Roller chain	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
7315.12	- - Other chain	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
7315.19	- - Parts	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
7315.20	- Skid chain - Other chain :	P		11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	5.50%	0	0
7315.81	- - Stud-link	P		11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	5.50%	0	0
7315.82	- - Other, welded link	P		11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	5.50%	0	0
7315.89	- - Other	P		11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	5.50%	0	0
7315.90	- Other parts	P		11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	5.50%	0	0
73.16	7316.00	Anchors, grapnels and parts thereof, of iron or steel.	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
73.17	7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
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	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
7318.12	- - Other wood screws	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
7318.13	- - Screw hooks and screw rings	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
7318.14	- - Self-tapping screws	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
7318.15	- - Other screws and bolts, whether or not with their nuts or washers	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
7318.16	- - Nuts	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
7318.19	- - Other	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
7318.21	- Non-threaded articles : - - Spring washers and other lock washers	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
7318.22	- - Other washers	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
7318.23	- - Rivets	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
7318.24	- - Cotters and cotter-pins	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
7318.29	- - Other	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				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.									
7319.10	- Sewing, darning or embroidery needles	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0
7319.20	- Safety pins	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0
7319.30	- Other pins	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0
7319.90	- Other	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0
73.20	Springs and leaves for springs, of iron or steel.													
7320.10	- Leaf-springs and leaves therefor	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
7320.20	- Helical springs	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
7320.90	- Other	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	7.50%	0	0
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	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0
7321.12	- - For liquid fuel	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0
7321.13	- - For solid fuel	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0
	- Other appliances :													
7321.81	- - For gas fuel or for both gas and other fuels	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0
7321.82	- - For liquid fuel	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0
7321.83	- - For solid fuel	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0
7321.90	- Parts	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0
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.													
	- Radiators and parts thereof :													
7322.11	- - Of cast iron	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0
7322.19	- - Other	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0
7322.90	- Other	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	10.00%	0	0

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				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
				75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.										
7501.10	- Nickel mattes	B		0.75%	0.50%	0.25%	0	0	0	0	0	0	0	0	0
7501.20	- Nickel oxide sinters and other intermediate products of nickel metallurgy	A		0	0	0	0	0	0	0	0	0	0	0	0
75.02	Unwrought nickel.														
7502.10	- Nickel, not alloyed	A		0	0	0	0	0	0	0	0	0	0	0	0
7502.20	- Nickel alloys	B		0.75%	0.50%	0.25%	0	0	0	0	0	0	0	0	0
75.03	7503.00 Nickel waste and scrap.	B		0.75%	0.50%	0.25%	0	0	0	0	0	0	0	0	0
75.04	7504.00 Nickel powders and flakes.	B		0.75%	0.50%	0.25%	0	0	0	0	0	0	0	0	0
75.05	Nickel bars, rods, profiles and wire.														
	- Bars, rods and profiles :														
7505.11	- - Of nickel, not alloyed	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0	0
7505.12	- - Of nickel alloys	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0	0
	- Wire :														
7505.21	- - Of nickel, not alloyed	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0	0
7505.22	- - Of nickel alloys	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0	0
75.06	Nickel plates, sheets, strip and foil.														
	- Of nickel, not alloyed :														
7506.101	- - - Foil with backing material	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
7506.109	- - - Other	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0	0
	- Of nickel alloys :														
7506.201	- - - Foil with backing material	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0	0
7506.209	- - - Other	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0	0
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).														
	- Tubes and pipes :														
7507.11	- - Of nickel, not alloyed	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0	0
7507.12	- - Of nickel alloys	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
7507.20	- Tube or pipe fittings	B		14.17%	11.33%	8.50%	5.67%	2.83%	0	0	0	0	0	0	0
75.08	Other articles of nickel.														
	- Cloth, grill and netting, of nickel wire :														
7508.101	- - - Articles of a kind used for domestic purpose	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0	0
7508.109	- - - Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0	0
	- Other :														
7508.901	- - - Articles of a kind used for domestic purpose	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				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.													
8201.10	- Spades and shovels	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8201.20	- Forks	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8201.30	- Mattocks, picks, hoes and rakes	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8201.40	- Axes, bill hooks and similar hewing tools	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8201.50	- Secateurs and similar one-handed pruners and shears (including poultry shears)	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8201.60	- Hedge shears, two-handed pruning shears and similar two-handed shears	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).													
8202.10	- Hand saws	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
8202.20	- Band saw blades	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
	- Circular saw blades (including slitting or slotting saw blades):													
8202.31	- - With working part of steel	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
8202.39	- - Other, including parts	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
8202.40	- Chain saw blades	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
	- Other saw blades :													
8202.91	- - Straight saw blades, for working metal	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
8202.99	- - Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.													
8203.10	- Files, rasps and similar tools	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8203.20	- Pliers (including cutting pliers), pincers, tweezers and similar tools	B		15.00%	10.00%	5.00%	0	0	0	0	0	0	0	0
8203.30	- Metal cutting shears and similar tools	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8203.40	- Pipe-cutters, bolt croppers, perforating punches and similar tools	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	As from
				year	year	year	year	year	year	year	year	year	year	11th year
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.													
	- Hand-operated spanners and wrenches :													
8204.11	- - Non-adjustable	B		15.00%	10.00%	5.00%	0	0	0	0	0	0	0	0
8204.12	- - Adjustable	B		15.00%	10.00%	5.00%	0	0	0	0	0	0	0	0
8204.20	- Interchangeable spanner sockets, with or without handles	B		15.00%	10.00%	5.00%	0	0	0	0	0	0	0	0
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.													
8205.10	- Drilling, threading or tapping tools	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
8205.20	- Hammers and sledge hammers	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
8205.30	- Planes, chisels, gouges and similar cutting tools for working wood	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
8205.40	- Screwdrivers	B		7.50%	5.00%	2.50%	0	0	0	0	0	0	0	0
	- Other hand tools (including glaziers' diamonds) :													
8205.51	- - Household tools	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8205.59	- - Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
8205.60	- Blow lamps	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8205.70	- Vices, clamps and the like	B		7.50%	5.00%	2.50%	0	0	0	0	0	0	0	0
8205.80	- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8205.90	- Sets of articles of two or more of the foregoing subheadings	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
82.06	8206.00 Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
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 :													
8207.13	- - With working part of cermet	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
8207.19	- - Other, including parts	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
8207.20	- Dies for drawing or extruding metal	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
8207.30	- Tools for pressing, stamping or punching	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
8207.40	- Tools for tapping or threading	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
8407.34	- - Imported for use in assembling of motor vehicles classified in the HS headings 87.02, 87.04 other than vans and pick-ups and the like, and 87.05 by manufacturers of such motor vehicles; or for use in assembling of parts and accessories of motor vehicles classified in the HS headings 87.02, 87.04 other than vans and pick-ups and the like, and 87.05, to be delivered to manufacturers of such motor vehicles, by manufacturers of such parts and accessories	P	14	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00% or 0 (subject to Thailand's note 14)	15.00% or 0 (subject to Thailand's note 14)	15.00% or 0 (subject to Thailand's note 14)	15.00% or 0 (subject to Thailand's note 14)
	- - Other	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
	- - Of a cylinder capacity exceeding 1,000 cc														
	- - Of a kind used for vehicles classified in heading 87.03, vans and pick-ups and the like classified in heading 87.04														
	- - Imported for use in assembling of motor vehicles classified in the HS headings 87.03, vans and pick-ups and the like classified in heading 87.04, by manufacturers of such motor vehicles; or for use in assembling of parts and accessories of motor vehicles classified in the HS headings 87.03, vans and pick-ups and the like classified in heading 87.04 to be delivered to manufacturers of such motor vehicles, by manufacturers of such parts and accessories	P	14	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00% or 0 (subject to Thailand's note 14)	20.00% or 0 (subject to Thailand's note 14)	20.00% or 0 (subject to Thailand's note 14)	20.00% or 0 (subject to Thailand's note 14)
8407.90	- - Other	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
	- - Other														
	- - Imported for use in assembling of motor vehicles classified in the HS headings 87.02, 87.04 other than vans and pick-ups and the like, and 87.05, by manufacturers of such motor vehicles; or for use in assembling of parts and accessories of motor vehicles classified in the HS headings 87.02, 87.04 other than vans and pick-ups and the like, and 87.05 to be delivered to manufacturers of such motor vehicles, by manufacturers of such parts and accessories	P	14	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00% or 0 (subject to Thailand's note 14)	15.00% or 0 (subject to Thailand's note 14)	15.00% or 0 (subject to Thailand's note 14)	15.00% or 0 (subject to Thailand's note 14)
8408.08	- Other engines	P		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
8408.10	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
	- Marine propulsion engines	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
	- Fans :														
8414.51	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	B		15.00%	10.00%	5.00%	0	0	0	0	0	0	0	0	0
8414.59	- - Other	B		11.25%	7.50%	3.75%	0	0	0	0	0	0	0	0	0
8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0	0
8414.80	- Other	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0	0
8414.90	- Parts	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0	0
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.														
8415.10	- Window or wall types, self-contained or "split-system"	B		22.50%	15.00%	7.50%	0	0	0	0	0	0	0	0	0
8415.20	- Of a kind used for persons, in motor vehicles	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0	0
	- Other :														
8415.81	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0	0
8415.82	- - Other, incorporating a refrigerating unit	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0	0
8415.83	- - Not incorporating a refrigerating unit	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0	0
8415.90	- Parts	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0	0
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.														
8416.10	- Furnace burners for liquid fuel	A		0	0	0	0	0	0	0	0	0	0	0	0
8416.20	- Other furnace burners, including combination burners	A		0	0	0	0	0	0	0	0	0	0	0	0
8416.30	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	A		0	0	0	0	0	0	0	0	0	0	0	0
8416.90	- Parts	A		0	0	0	0	0	0	0	0	0	0	0	0
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.														
8417.10	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0	0
8417.20	- Bakery ovens, including biscuit ovens	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
8417.80	- Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0
8417.90	- Parts	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				8426.20	- Tower cranes	B		2.25%	1.50%	0.75%	0	0	0	0
8426.30	- Portal or pedestal jib cranes	B		2.25%	1.50%	0.75%	0	0	0	0	0	0	0	0
	- Other machinery, self-propelled :													
	- - On tyres :													
8426.411	- - - Works trucks fitted with a crane	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
8426.419	- - - Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
8426.49	- - Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
	- Other machinery :													
8426.91	- - Designed for mounting on road vehicles	B		11.25%	7.50%	3.75%	0	0	0	0	0	0	0	0
8426.99	- - Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.													
8427.10	- Self-propelled trucks powered by an electric motor	B		2.25%	1.50%	0.75%	0	0	0	0	0	0	0	0
8427.20	- Other self-propelled trucks	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
8427.90	- Other trucks	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).													
8428.10	- Lifts and skip hoists	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0
8428.20	- Pneumatic elevators and conveyors	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
	- Other continuous-action elevators and conveyors, for goods or materials :													
8428.31	- - Specially designed for underground use	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
8428.32	- - Other, bucket type	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
8428.33	- - Other, belt type	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
8428.39	- - Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
8428.40	- Escalators and moving walkways	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0
8428.50	- Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment	A		0	0	0	0	0	0	0	0	0	0	0
8428.60	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	A		0	0	0	0	0	0	0	0	0	0	0
8428.90	- Other machinery	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.													
	- Bulldozers and angledozers :													
8429.11	- - Track laying	B		0.83%	0.67%	0.50%	0.33%	0.17%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				8473.30	- Parts and accessories of the machines of heading 84.71	A		0	0	0	0	0	0	0
8473.40	- Parts and accessories of the machines of heading 84.72	B		11.25%	7.50%	3.75%	0	0	0	0	0	0	0	0
8473.50	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	A		0	0	0	0	0	0	0	0	0	0	0
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.													
8474.10	- Sorting, screening, separating or washing machines	A		0	0	0	0	0	0	0	0	0	0	0
8474.20	- Crushing or grinding machines	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
	- Mixing or kneading machines :													
8474.31	- - Concrete or mortar mixers	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0
8474.32	- - Machines for mixing mineral substances with bitumen	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
8474.39	- - Other	A		0	0	0	0	0	0	0	0	0	0	0
8474.80	- Other machinery	A		0	0	0	0	0	0	0	0	0	0	0
8474.90	- Parts	A		0	0	0	0	0	0	0	0	0	0	0
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.													
8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	A		0	0	0	0	0	0	0	0	0	0	0
	- Machines for manufacturing or hot working glass or glassware :													
8475.21	- - Machines for making optical fibres and preforms thereof	B		0.75%	0.50%	0.25%	0	0	0	0	0	0	0	0
8475.29	- - Other	B		0.75%	0.50%	0.25%	0	0	0	0	0	0	0	0
8475.90	- Parts	A		0	0	0	0	0	0	0	0	0	0	0
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.													
	- Automatic beverage-vending machines :													
8476.21	- - Incorporating heating or refrigerating devices	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8476.29	- - Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				8479.82	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	B		3.75%	2.50%	1.25%	0	0	0	0
8479.89	- - Other	A		0	0	0	0	0	0	0	0	0	0	0
8479.90	- Parts	A		0	0	0	0	0	0	0	0	0	0	0
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.													
8480.10	- Moulding boxes for metal foundry	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
8480.20	- Mould bases	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
8480.30	- Moulding patterns	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
	- Moulds for metal or metal carbides :													
8480.41	- - Injection or compression types	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
8480.49	- - Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
8480.50	- Moulds for glass	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
8480.60	- Moulds for mineral materials	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
	- Moulds for rubber or plastics :													
8480.71	- - Injection or compression types	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
8480.79	- - Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.													
8481.10	- Pressure-reducing valves	A		0	0	0	0	0	0	0	0	0	0	0
8481.20	- Valves for oleohydraulic or pneumatic transmissions	A		0	0	0	0	0	0	0	0	0	0	0
8481.30	- Check (nonreturn) valves	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0
8481.40	- Safety or relief valves	A		0	0	0	0	0	0	0	0	0	0	0
8481.80	- Other appliances	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0
8481.90	- Parts	A		0	0	0	0	0	0	0	0	0	0	0
84.82	Ball or roller bearings.													
8482.10	- Ball bearings	A		0	0	0	0	0	0	0	0	0	0	0
8482.20	- Tapered roller bearings, including cone and tapered roller assemblies	A		0	0	0	0	0	0	0	0	0	0	0
8482.30	- Spherical roller bearings	B		0.75%	0.50%	0.25%	0	0	0	0	0	0	0	0
8482.40	- Needle roller bearings	B		0.75%	0.50%	0.25%	0	0	0	0	0	0	0	0
8482.50	- Other cylindrical roller bearings	B		0.75%	0.50%	0.25%	0	0	0	0	0	0	0	0
8482.80	- Other, including combined ball/roller bearings	B		0.83%	0.67%	0.50%	0.33%	0.17%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
	- Parts :													
8482.91	- - Balls, needles and rollers	B		0.75%	0.50%	0.25%	0	0	0	0	0	0	0	0
8482.99	- - Other	B		0.83%	0.67%	0.50%	0.33%	0.17%	0	0	0	0	0	0
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).													
8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks													
	- Imported for use in assembling of motor vehicles classified in the HS headings 87.02-87.05, by manufacturers of such motor vehicles; or for use in assembling of parts and accessories of motor vehicles classified in the HS headings 87.02-87.05 to be delivered to manufacturers of such motor vehicles, by manufacturers of such parts and accessories	P	13	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00% or 0 (subject to Thailand's note 13)	1.00% or 0 (subject to Thailand's note 13)	1.00% or 0 (subject to Thailand's note 13)	1.00% or 0 (subject to Thailand's note 13)	1.00% or 0 (subject to Thailand's note 13)
	- Other	P		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
8483.20	- Bearing housings, incorporating ball or roller bearings	B		0.83%	0.67%	0.50%	0.33%	0.17%	0	0	0	0	0	0
8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	B		0.83%	0.67%	0.50%	0.33%	0.17%	0	0	0	0	0	0
8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters													
	- Imported for use in assembling of motor vehicles classified in the HS headings 87.02-87.05, by manufacturers of such motor vehicles; or for use in assembling of parts and accessories of motor vehicles classified in the HS headings 87.02-87.05 to be delivered to manufacturers of such motor vehicles, by manufacturers of such parts and accessories	P	13	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00% or 0 (subject to Thailand's note 13)	5.00% or 0 (subject to Thailand's note 13)	5.00% or 0 (subject to Thailand's note 13)	5.00% or 0 (subject to Thailand's note 13)	5.00% or 0 (subject to Thailand's note 13)
	- Other	P		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
8483.50	- Flywheels and pulleys, including pulley blocks	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
8483.60	- Clutches and shaft couplings (including universal joints)	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads. - Permanent magnets and articles intended to become permanent magnets after magnetisation :									
8505.11	- - Of metal	A		0	0	0	0	0	0	0	0	0	0	0
8505.19	- - Other	A		0	0	0	0	0	0	0	0	0	0	0
8505.20	- Electro-magnetic couplings, clutches and brakes	A		0	0	0	0	0	0	0	0	0	0	0
8505.30	- Electro-magnetic lifting heads	A		0	0	0	0	0	0	0	0	0	0	0
8505.90	- Other, including parts	A		0	0	0	0	0	0	0	0	0	0	0
85.06	Primary cells and primary batteries.													
8506.10	- Manganese dioxide	B		11.25%	7.50%	3.75%	0	0	0	0	0	0	0	0
8506.30	- Mercuric oxide	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0
8506.40	- Silver oxide	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0
8506.50	- Lithium	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0
8506.60	- Air-zinc	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0
8506.80	- Other primary cells and primary batteries	B		11.25%	7.50%	3.75%	0	0	0	0	0	0	0	0
8506.90	- Parts	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).													
8507.10	- Lead-acid, of a kind used for starting piston engines	B		11.25%	7.50%	3.75%	0	0	0	0	0	0	0	0
8507.20	- Other lead-acid accumulators	B		11.25%	7.50%	3.75%	0	0	0	0	0	0	0	0
8507.30	- Nickel-cadmium	B		11.25%	7.50%	3.75%	0	0	0	0	0	0	0	0
8507.40	- Nickel-iron	B		11.25%	7.50%	3.75%	0	0	0	0	0	0	0	0
8507.80	- Other accumulators	B		11.25%	7.50%	3.75%	0	0	0	0	0	0	0	0
8507.90	- Parts	B		11.25%	7.50%	3.75%	0	0	0	0	0	0	0	0
85.09	Electro-mechanical domestic appliances, with self-contained electric motor.													
8509.10	- Vacuum cleaners, including dry and wet vacuum cleaners	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
8509.20	- Floor polishers	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
8509.30	- Kitchen waste disposers	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
8509.40	- Food grinders and mixers; fruit or vegetable juice extractors	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
8509.80	- Other appliances	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				8517.30	- Telephonic or telegraphic switching apparatus	A		0	0	0	0	0	0	0
8517.50	- Other apparatus, for carrier-current line systems or for digital line systems	A		0	0	0	0	0	0	0	0	0	0	0
8517.80	- Other apparatus	A		0	0	0	0	0	0	0	0	0	0	0
8517.90	- Parts	A		0	0	0	0	0	0	0	0	0	0	0
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.													
8518.10	- Microphones and stands therefor	B		25.00%	20.00%	15.00%	10.00%	5.00%	0	0	0	0	0	0
	- Loudspeakers, whether or not mounted in their enclosures :													
8518.21	- - Single loudspeakers, mounted in their enclosures	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
8518.22	- - Multiple loudspeakers, mounted in the same enclosure	B		17.78%	15.56%	13.33%	11.11%	8.89%	6.67%	4.44%	2.22%	0	0	0
8518.29	- - Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8518.40	- Audio-frequency electric amplifiers	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8518.50	- Electric sound amplifier sets	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8518.90	- Parts	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.													
8519.10	- Coin-or disc-operated record-players	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	- Other record-players :													
8519.21	- - Without loudspeaker	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
8519.29	- - Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	- Turntables (record-decks) :													
8519.31	- - With automatic record changing mechanism	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
8519.39	- - Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
8519.40	- Transcribing machines	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	- Other sound reproducing apparatus :													
8519.92	- - Pocket-size cassette-players	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
8519.93	- - Other, cassette-type	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
8519.99	- - Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.									
8520.10	- Dictating machines not capable of operating without an external source of power	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8520.20	- Telephone answering machines	A		0	0	0	0	0	0	0	0	0	0	0
	- Other magnetic tape recorders incorporating sound reproducing apparatus :													
8520.32	- - Digital audio type	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8520.33	- - Other, cassette-type	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8520.39	- - Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8520.90	- Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.													
8521.10	- Magnetic tape-type	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8521.90	- Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.													
8522.10	- Pick-up cartridges	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
8522.90	- Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.													
	- Magnetic tapes :													
8523.11	- - Of a width not exceeding 4 mm	A		0	0	0	0	0	0	0	0	0	0	0
8523.12	- - Of a width exceeding 4 mm but not exceeding 6.5 mm	A		0	0	0	0	0	0	0	0	0	0	0
8523.13	- - Of a width exceeding 6.5 mm	A		0	0	0	0	0	0	0	0	0	0	0
8523.20	- Magnetic discs	A		0	0	0	0	0	0	0	0	0	0	0
8523.30	- Cards incorporating a magnetic stripe	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0
8523.90	- Other	A		0	0	0	0	0	0	0	0	0	0	0
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.													
8524.10	- Gramophone records	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
	- Discs for laser reading systems :													
8524.31	- - For reproducing phenomena other than sound or image	A		0	0	0	0	0	0	0	0	0	0	0
8524.32	- - For reproducing sound only	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				8524.39	-- Other	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%
8524.40	- Magnetic tapes for reproducing phenomena other than sound or image	A		0	0	0	0	0	0	0	0	0	0	0
	- Other magnetic tapes :													
8524.51	-- Of a width not exceeding 4 mm	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
8524.52	-- Of a width exceeding 4 mm but not exceeding 6.5 mm	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
8524.53	-- Of a width exceeding 6.5 mm	B		26.67%	23.33%	20.00%	16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0
8524.60	- Cards incorporating a magnetic stripe	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
	- Other :													
8524.91	-- For reproducing phenomena other than sound or image	A		0	0	0	0	0	0	0	0	0	0	0
8524.99	-- Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras.													
8525.10	- Transmission apparatus	B		2.25%	1.50%	0.75%	0	0	0	0	0	0	0	0
8525.20	- Transmission apparatus incorporating reception apparatus	A		0	0	0	0	0	0	0	0	0	0	0
8525.30	- Television cameras	B		2.25%	1.50%	0.75%	0	0	0	0	0	0	0	0
8525.40	- Still image video cameras and other video camera recorders; digital cameras	B		2.25%	1.50%	0.75%	0	0	0	0	0	0	0	0
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.													
8526.10	- Radar apparatus	A		0	0	0	0	0	0	0	0	0	0	0
	- Other :													
8526.91	-- Radio navigational aid apparatus	A		0	0	0	0	0	0	0	0	0	0	0
8526.92	-- Radio remote control apparatus	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.													
	- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy :													
8527.12	-- Pocket-size radio cassette-players	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
8527.13	-- Other apparatus combined with sound recording or reproducing apparatus	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0
8527.19	-- Other	B		12.50%	10.00%	7.50%	5.00%	2.50%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				8607.12	- - Other bogies and bissel-bogies	A		0	0	0	0	0	0	0
8607.19	- - Other, including parts - Brakes and parts thereof :	A		0	0	0	0	0	0	0	0	0	0	0
8607.21	- - Air brakes and parts thereof	A		0	0	0	0	0	0	0	0	0	0	0
8607.29	- - Other	A		0	0	0	0	0	0	0	0	0	0	0
8607.30	- Hooks and other coupling devices, buffers, and parts thereof - Other :	A		0	0	0	0	0	0	0	0	0	0	0
8607.91	- - Of locomotives	A		0	0	0	0	0	0	0	0	0	0	0
8607.99	- - Other	A		0	0	0	0	0	0	0	0	0	0	0
86.08	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.													
8608.001	- - - Electromechanical equipment	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
8608.009	- - - Other	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0
86.09	8609.00 Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	A		0	0	0	0	0	0	0	0	0	0	0
	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).													
8701.10	- Pedestrian controlled tractors	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
8701.20	- Road tractors for semi-trailers	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
8701.30	- Track-laying tractors	A		0	0	0	0	0	0	0	0	0	0	0
8701.90	- Other	P		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
87.02	Motor vehicles for the transport of ten or more persons, including the driver.													
	- With compression-ignition internal combustion piston engine (diesel or semi-diesel) :													
8702.101	- - - Having thirty seats or more	A		0	0	0	0	0	0	0	0	0	0	0
8702.109	- - - Other - Other :	P		38.18%	36.36%	34.55%	32.73%	30.91%	29.09%	27.27%	25.45%	23.64%	21.82%	20.00%
8702.901	- - - Having thirty seats or more	A		0	0	0	0	0	0	0	0	0	0	0
8702.909	- - - Other	P		38.18%	36.36%	34.55%	32.73%	30.91%	29.09%	27.27%	25.45%	23.64%	21.82%	20.00%

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
				8703.311	- - - Ambulances, for used in government organizations, hospitals or public charity organizations in reasonable amount, as may be proved to satisfaction of the Director-General of Customs	A		0	0	0	0	0	0	0	0
8703.312	- - - Cars of jeep type with either flexible or hard top including station-wagon type, and similar vehicles	R	15												
8703.319	- - - Other	R	15												
	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :														
8703.321	- - - Ambulances, for used in government organizations, hospitals or public charity organizations in reasonable amount, as may be proved to satisfaction of the Director-General of Customs	A		0	0	0	0	0	0	0	0	0	0	0	0
8703.322	- - - Cars of jeep type with either flexible or hard top including station-wagon type, and similar vehicles	R	15												
8703.329	- - - Other	R	15												
	- - Of a cylinder capacity exceeding 2,500 cc :														
8703.331	- - - Ambulances, for used in government organizations, hospitals or public charity organizations in reasonable amount, as may be proved to satisfaction of the Director-General of Customs	A		0	0	0	0	0	0	0	0	0	0	0	0
8703.332	- - - Cars of jeep type with either flexible or hard top including station-wagon type, and similar vehicles	R	15												
	- - - Of a cylinder capacity exceeding 3,000 cc	P		75.00%	70.00%	65.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
	- - - Other	R	15												
8703.339	- - - Other	R	15												
	- - - Of a cylinder capacity exceeding 3,000 cc	P		75.00%	70.00%	65.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
	- - - Other	R	15												
8703.90	- - - Other	P		74.55%	69.09%	63.64%	58.18%	52.73%	47.27%	41.82%	36.36%	30.91%	25.45%	20.00%	
87.04	Motor vehicles for the transport of goods.														
8704.10	- Dumpers designed for off-highway use	A		0	0	0	0	0	0	0	0	0	0	0	0
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :														
	- - g.v.w. not exceeding 5 tonnes :														
8704.211	- - - Van and pick up trucks and similar vehicles	B		36.36%	32.73%	29.09%	25.45%	21.82%	18.18%	14.55%	10.91%	7.27%	3.64%	0	
8704.219	- - - Other	B		36.36%	32.73%	29.09%	25.45%	21.82%	18.18%	14.55%	10.91%	7.27%	3.64%	0	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	B		7.50%	5.00%	2.50%	0	0	0	0
89.02 8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.													
8903.10	- Inflatable	A		0	0	0	0	0	0	0	0	0	0	0
	- Other :													
8903.91	- - Sailboats, with or without auxiliary motor	A		0	0	0	0	0	0	0	0	0	0	0
8903.92	- - Motorboats, other than outboard motorboats	A		0	0	0	0	0	0	0	0	0	0	0
8903.99	- - Other	A		0	0	0	0	0	0	0	0	0	0	0
89.04 8904.00	Tugs and pusher craft.	B		7.50%	5.00%	2.50%	0	0	0	0	0	0	0	0
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	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
8905.20	- Floating or submersible drilling or production platforms	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
8905.90	- Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
89.06	Other vessels, including warships and lifeboats other than rowing boats.													
8906.10	- Warships	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
8906.90	- Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons).													
8907.10	- Inflatable rafts	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
8907.90	- Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
89.08 8908.00	Vessels and other floating structures for breaking up.	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0
	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.													
9001.10	- Optical fibres, optical fibre bundles and cables	A		0	0	0	0	0	0	0	0	0	0	0
9001.20	- Sheets and plates of polarising material	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				9001.30	- Contact lenses	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0
9001.40	- Spectacle lenses of glass	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
9001.50	- Spectacle lenses of other materials	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
9001.90	- Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
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. - Objective lenses :													
9002.11	- - For cameras, projectors or photographic enlargers or reducers	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
9002.19	- - Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
9002.20	- Filters	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
9002.90	- Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof. - Frames and mountings :													
9003.11	- - Of plastics	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
9003.19	- - Of other materials	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
9003.90	- Parts	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
90.04	Spectacles, goggles and the like, corrective, protective or other. - Sunglasses													
9004.10	- Sunglasses	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
9004.90	- Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy. - Binoculars													
9005.10	- Binoculars	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
9005.801	- - - Astronomical	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
9005.809	- - - Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
9005.901	- - - Of astronomical instruments	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
9005.909	- - - Other	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39. - Cameras of a kind used for preparing printing plates or cylinders													
9006.10	- Cameras of a kind used for preparing printing plates or cylinders	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0

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				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				9006.20	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0
9006.30	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
9006.40	- Instant print cameras	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
	- Other cameras :													
9006.51	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
9006.52	- - Other, for roll film of a width less than 35 mm	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
9006.53	- - Other, for roll film of a width of 35 mm	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
9006.59	- - Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
	- Photographic flashlight apparatus and flashbulbs :													
9006.61	- - Discharge lamp ("electronic") flashlight apparatus	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
9006.62	- - Flashbulbs, flashcubes and the like	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
9006.69	- - Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
	- Parts and accessories :													
9006.91	- - For cameras	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
9006.99	- - Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.													
	- Cameras :													
9007.11	- - For film of less than 16 mm width or for double-8 mm film	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
9007.19	- - Other	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
9007.20	- Projectors	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
	- Parts and accessories :													
9007.91	- - For cameras	B		4.17%	3.33%	2.50%	1.67%	0.83%	0	0	0	0	0	0
9007.92	- - For projectors	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.													
9008.10	- Slide projectors	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
9008.20	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
9008.30	- Other image projectors	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
9008.40	- Photographic (other than cinematographic) enlargers and reducers	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0

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				9008.90	- Parts and accessories	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0
90.09	Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.													
	- Electrostatic photocopying apparatus :													
9009.11	- - Operating by reproducing the original image directly onto the copy (direct process)	A		0	0	0	0	0	0	0	0	0	0	0
9009.12	- - Operating by reproducing the original image via an intermediate onto the copy (indirect process)	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
	- Other photocopying apparatus :													
9009.21	- - Incorporating an optical system	A		0	0	0	0	0	0	0	0	0	0	0
9009.22	- - Of the contact type	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
9009.30	- Thermo-copying apparatus	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
	- Parts and accessories :													
9009.91	- - Automatic document feeders	A		0	0	0	0	0	0	0	0	0	0	0
9009.92	- - Paper feeders	A		0	0	0	0	0	0	0	0	0	0	0
9009.93	- - Sorters	A		0	0	0	0	0	0	0	0	0	0	0
9009.99	- - Other	A		0	0	0	0	0	0	0	0	0	0	0
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.													
9010.10	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
	- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials :													
9010.41	- - Direct write-on-wafer apparatus	A		0	0	0	0	0	0	0	0	0	0	0
9010.42	- - Step and repeat aligners	A		0	0	0	0	0	0	0	0	0	0	0
9010.49	- - Other	A		0	0	0	0	0	0	0	0	0	0	0
9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
9010.60	- Projection screens	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
9010.90	- Parts and accessories	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
90.11	Compound optical microscopes, including those for photomicrography, cinemaphotomicrography or microprojection.													
9011.10	- Stereoscopic microscopes	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0

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				9011.20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0
9011.80	- Other microscopes	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
9011.90	- Parts and accessories	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
90.12	Microscopes other than optical microscopes; diffraction apparatus.													
9012.10	- Microscopes other than optical microscopes; diffraction apparatus	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
9012.90	- Parts and accessories	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.													
9013.10	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
9013.20	- Lasers, other than laser diodes	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
9013.80	- Other devices, appliances and instruments	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
9013.90	- Parts and accessories	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0
90.14	Direction finding compasses; other navigational instruments and appliances.													
9014.10	- Direction finding compasses	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
9014.20	- Instruments and appliances for aeronautical or space navigation (other than compasses)	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
9014.80	- Other instruments and appliances	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
9014.90	- Parts and accessories	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.													
9015.10	- Rangefinders	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
9015.20	- Theodolites and tachymeters (tacheometers)	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
9015.30	- Levels	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
9015.40	- Photogrammetrical surveying instruments and appliances	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
9015.80	- Other instruments and appliances	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
9015.90	- Parts and accessories	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0
90.16	9016.00 Balances of a sensitivity of 5 cg or better, with or without weights.	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0

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				9022.21	- - For medical, surgical, dental or veterinary uses	A		0	0	0	0	0	0	0	0
9022.29	- - For other uses	B		2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0	0
9022.30	- X-ray tubes	B		0.75%	0.50%	0.25%	0	0	0	0	0	0	0	0	0
9022.90	- Other, including parts and accessories	B		0.75%	0.50%	0.25%	0	0	0	0	0	0	0	0	0
90.23	9023.00	B	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0	0
90.24			Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).												
	9024.10	B	- Machines and appliances for testing metals	2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0	0
	9024.80	B	- Other machines and appliances	2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0	0
	9024.90	B	- Parts and accessories	2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0	0
90.25			Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.												
			- Thermometers and pyrometers, not combined with other instruments :												
	9025.11	B	- - Liquid-filled, for direct reading	2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0	0
	9025.19	B	- - Other	2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0	0
	9025.80	B	- Other instruments	2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0	0
	9025.90	B	- Parts and accessories	2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0	0
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	B	- For measuring or checking the flow or level of liquids	2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0	0
	9026.20	B	- For measuring or checking pressure	2.25%	1.50%	0.75%	0	0	0	0	0	0	0	0	0
	9026.80	B	- Other instruments or apparatus	2.25%	1.50%	0.75%	0	0	0	0	0	0	0	0	0
	9026.90	B	- Parts and accessories	2.25%	1.50%	0.75%	0	0	0	0	0	0	0	0	0
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	B	- Gas or smoke analysis apparatus	2.50%	2.00%	1.50%	1.00%	0.50%	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty											
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year	
	- Other wrist-watches, whether or not incorporating a stop-watch facility :														
9101.21	- - With automatic winding	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
9101.29	- - Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
	- Other :														
9101.91	- - Electrically operated	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
9101.99	- - Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.														
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :														
9102.11	- - With mechanical display only	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
9102.12	- - With opto-electronic display only	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
9102.19	- - Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
	- Other wrist-watches, whether or not incorporating a stop-watch facility :														
9102.21	- - With automatic winding	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
9102.29	- - Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
	- Other :														
9102.91	- - Electrically operated	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
9102.99	- - Other	B		3.75%	2.50%	1.25%	0	0	0	0	0	0	0	0	0
91.03	Clocks with watch movements, excluding clocks of heading 91.04.														
9103.10	- Electrically operated	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0	0
9103.90	- Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0	0
91.04	9104.00 Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	B		8.33%	6.67%	5.00%	3.33%	1.67%	0	0	0	0	0	0	0
91.05	Other clocks.														
	- Alarm clocks :														
9105.11	- - Electrically operated	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0	0
9105.19	- - Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0	0
	- Wall clocks :														
9105.21	- - Electrically operated	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0	0
9105.29	- - Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0	0
	- Other :														
9105.91	- - Electrically operated	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0	0
9105.99	- - Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0	0

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Category	Column 4 Note	Column 5 Rate of customs duty										
				1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	As from 11th year
				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	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
9507.20	- Fish-hooks, whether or not snelled	B		3.33%	1.67%	0	0	0	0	0	0	0	0	0
9507.30	- Fishing reels	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
9507.90	- Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.													
9508.10	- Travelling circuses and travelling menageries	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
9508.90	- Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
	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).													
9601.10	- Worked ivory and articles of ivory	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
9601.90	- Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
96.02	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.	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
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).													
9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :													
9603.21	- - Tooth brushes, including dental-plate brushes	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
9603.29	- - Other	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0
9603.30	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	B		16.67%	13.33%	10.00%	6.67%	3.33%	0	0	0	0	0	0

Annex 2 referred to in Chapter 3 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) a requirement of a change in tariff classification or a specific manufacturing or processing operation applies only to non-originating materials;
- (c) reference to weight in this Annex means dry weight unless otherwise specified in the Harmonized System;
- (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; and
 - the term “subheading” means the first six digits in the tariff classification number under the Harmonized System;
- (e) this Annex is based on the Harmonized System as amended on 1 January 2002;
- (f) Specific percentages referred to in Article 30, 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 through 24 of the Harmonized System, 7 per cent in value of the good;
 - (ii) in the case of a good provided for in chapter 28 through 49 and 64 through 97 of the Harmonized System, 10 per cent in value of the good; and
 - (iii) in the case of a good provided for in chapter 50 through 63 of the Harmonized System, 10 per cent by weight of the good;

Note1: The term “value of non-originating materials” means the value determined in accordance with paragraph 6 of Article 28.

Note2: The term “value of the good” means the free-on-board value of the good referred to in subparagraph 4(b) of Article 28 or the value set out in paragraph 5 of that Article.

- (g) a good which is covered by Attachment A or B of the Ministerial Declaration on Trade in Information Technology Products adopted in the Ministerial Conference of

the World Trade Organization on 13 December 1996 and is used as a material in the production of another good in a Party may be considered as an originating material of the Party, regardless of the applicable product specific rule for the former good, provided that the former good is assembled in either Party, except where the former good is classified in subheading 8541.10 through 8542.90.

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
04.01-04.03	A change to heading 04.01 through 04.03 from any other chapter.
04.04	A change to heading 04.04 from any other heading.
04.05	A change to heading 04.05 from any other chapter.
04.06	A change to heading 04.06 from any other heading.
04.07-04.10	A change to heading 04.07 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)
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
0601.10-0604.99	A change to subheading 0601.10 through 0604.99 from any other subheading.
Chapter 7	Edible vegetables and certain roots and tubers
	Note: For the purposes of subheadings 0710.22 through 0710.29, a non-originating material harvested, picked or gathered in a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the

	production of a good:
	(a) directly from that non-Party; or
	(b) through one or more other non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading or any other operation to preserve it in good condition.
0701.10-0710.21	A change to subheading 0701.10 through 0710.21 from any other chapter.
0710.22-0710.29	A change to subheading 0710.22 through 0710.29 from any other heading, provided that, where non-originating materials of heading 07.08 are used, each of the non-originating materials is harvested, picked or gathered in a non-Party which is a member country of the ASEAN.
0710.30-0714.90	A change to subheading 0710.30 through 0714.90 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	A change to heading 09.01 from any other chapter.
09.02-09.03	A change to heading 09.02 through 09.03 from any other heading.
0904.11	A change to subheading 0904.11 from any other chapter.
0904.12	A change to subheading 0904.12 from any other subheading.
0904.20-0906.10	A change to subheading 0904.20 through 0906.10 from any other chapter.
0906.20	A change to subheading 0906.20 from any other subheading.
0907.00-0910.50	A change to subheading 0907.00 through 0910.50 from any other chapter.
0910.91	A change to subheading 0910.91 from any other subheading.
0910.99	A change to subheading 0910.99 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
11.01-11.04	A change to heading 11.01 through 11.04 from any other chapter.

11.05	A change to heading 11.05 from any other chapter, except from chapter 7.
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 chapter 7.
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
1501.00-1515.50	A change to subheading 1501.00 through 1515.50 from any other chapter.
1515.90	A change to rice bran oil and its fractions of subheading 1515.90 from any other chapter, except from chapter 10, 11, or 23. A change to any other good of subheading 1515.90 from any other chapter.
15.16-15.18	A change to heading 15.16 through 15.18 from any other chapter.
15.20	A change to heading 15.20 from any other heading.
15.21-15.22	A change to heading 15.21 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
	Note 1: For the purposes of subheading 1604.14, a non-originating material taken by authorised fishing vessels on the Indian

Ocean Tuna Commission Record (hereinafter referred to in this Agreement as “the IOTC Record”) shall be transported to the Party where the non-originating material is used for the production of a good without having undergone any operation other than operation to preserve it in good condition.

Note 2: For the purposes of subheadings 1604.13, 1604.15, 1604.20 and 1605.20, a non-originating material obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a member country of the ASEAN, from the sea outside the territorial sea of that non-Party shall be transported to the Party where the non-originating material is used for the production of a good:

- (a) directly from that non-Party; or
- (b) through one or more other non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading or any other operation to preserve it in good condition.

16.01-16.02	A change to heading 16.01 through 16.02 from any other chapter, except from chapter 1 or 2.
16.03	A change to heading 16.03 from any other chapter.
1604.11-1604.12	A change to subheading 1604.11 through 1604.12 from any other chapter, except from chapter 3.
1604.13	A change to subheading 1604.13 from any other chapter, provided that, where non-originating materials of chapter 3 are used, each of the non-originating materials is obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a member country of the ASEAN, from the sea outside the territorial sea of that non-Party.
1604.14	A change to subheading 1604.14 from any other chapter, provided that, where non-originating materials of chapter 3 are used, each of the non-originating materials is taken by the authorised fishing vessels on the IOTC Record.
1604.15	A change to subheading 1604.15 from any other chapter, provided that, where non-originating materials of chapter 3 are used, each of the non-originating materials is obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a

	member country of the ASEAN, from the sea outside the territorial sea of that non-Party.
1604.16-1604.19	A change to subheading 1604.16 through 1604.19 from any other chapter, except from chapter 3.
1604.20	A change to subheading 1604.20 from any other chapter, provided that, where non-originating materials of chapter 3 are used, each of the non-originating materials is obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a member country of the ASEAN, from the sea outside the territorial sea of that non-Party.
1604.30-1605.10	A change to subheading 1604.30 through 1605.10 from any other chapter, except from chapter 3.
1605.20	A change to subheading 1605.20 from any other chapter, provided that, where non-originating materials of chapter 3 are used, each of the non-originating materials is obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a member country of the ASEAN, from the sea outside the territorial sea of that non-Party.
1605.30-1605.90	A change to subheading 1605.30 through 1605.90 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 chapter 12.
1702.11-1702.19	A change to subheading 1702.11 through 1702.19 from any other chapter, except from chapter 4.
1702.20-1702.40	A change to subheading 1702.20 through 1702.40 from any other chapter.
1702.50	A change to subheading 1702.50 from any other chapter, except from chapter 11.
1702.60-1702.90	A change to subheading 1702.60 through 1702.90 from any other chapter.
17.03	A change to heading 17.03 from any other chapter, except from chapter 12.
17.04	A change to heading 17.04 from any other chapter.
Chapter 18	Cocoa and cocoa preparations
	Note: For the purposes of subheading 1803.20 and heading 18.05, a non-originating material harvested, picked or

gathered in a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:

- (a) directly from that non-Party; or
- (b) through one or more other non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading or any other operation to preserve it in good condition.

18.01-18.02	A change to heading 18.01 through 18.02 from any other chapter.
1803.10	A change to subheading 1803.10 from any other heading, provided that the non-originating cocoa beans of heading 18.01 constitute no more than 50 per cent by weight of the good.
1803.20	A change to subheading 1803.20 from any other heading, provided that, where non-originating cocoa beans of heading 18.01 are used, the non-originating cocoa beans, which are harvested, picked or gathered in a non-Party which is a member country of the ASEAN, constitute at least 50 per cent by weight of the good.
18.04	A change to heading 18.04 from any other heading.
18.05	A change to heading 18.05 from any other heading, provided that, where non-originating cocoa beans of heading 18.01 are used, the non-originating cocoa beans, which are harvested, picked or gathered in a non-Party which is a member country of the ASEAN, constitute at least 50 per cent by weight of the good.
1806.10-1806.20	A change to subheading 1806.10 through 1806.20 from any other chapter.
1806.31	A change to subheading 1806.31 from any other subheading.
1806.32	A change to subheading 1806.32 from any other chapter.
1806.90	A change to subheading 1806.90 from any other subheading.
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products
	Note: For the purposes of subheading 1905.90:
	(a) a non-originating material produced entirely in a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:
	(i) directly from that non-Party; or
	(ii) through one or more other non-Parties for the purpose of transit or temporary storage in warehouses in such

- non-Parties, provided that it does not undergo operations other than unloading, reloading or any other operation to preserve it in good condition; and
- (b) a non-originating material produced entirely in a non-Party which is a member country of the ASEAN and used in the production of a good shall be limited to those produced from materials harvested, picked or gathered in either Party or the non-Party which is a member country of the ASEAN.
- 1901.10 A change to subheading 1901.10 from any other chapter.
- 1901.20 A change to subheading 1901.20 from any other subheading.
- 1901.90-1902.40 A change to subheading 1901.90 through 1902.40 from any other chapter.
- 19.03 A change to heading 19.03 from any other chapter, except from chapter 11.
- 1904.10-1905.40 A change to subheading 1904.01 through 1905.40 from any other chapter.
- 1905.90 A change to crisp savoury food products, made from a dough based on potato powder, of subheading 1905.90 from any other chapter, provided that, where non-originating materials of heading 11.05 are used, each of the non-originating materials is produced entirely in a non-Party which is a member country of the ASEAN.
- A change to any other good of subheading 1905.90 from any other chapter.
- Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants
- Note: For the purposes of subheadings 2001.10 through 2005.60, 2005.80 through 2007.10, 2008.11 through 2008.19, 2008.40 through 2008.91, 2009.61 through 2009.69 and 2009.80:
- (a) a non-originating material harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:
- (i) directly from that non-Party; or
- (ii) through one or more other non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading or any other operation to preserve it in good condition; and
- (b) a non-originating material produced entirely in a non-Party

which is a member country of the ASEAN and used in the production of a good shall be limited to those produced from materials harvested, picked or gathered in either Party or the non-Party which is a member country of the ASEAN.

- 2001.10 A change to subheading 2001.10 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2001.90 A change to subheading 2001.90 from any other chapter, provided that, where non-originating materials of chapter 7 or 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2002.10-2004.10 A change to subheading 2002.10 through 2004.10 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2004.90 A change to subheading 2004.90 from any other chapter, provided that, where non-originating materials of chapter 7 or 11 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2005.10-2005.20 A change to subheading 2005.10 through 2005.20 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2005.40 A change to subheading 2005.40 from any other chapter, provided that, where non-originating materials of chapter 7 or 11 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2005.51-2005.60 A change to subheading 2005.51 through 2005.60 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
- 2005.70 A change to subheading 2005.70 from any other chapter, except from chapter 7.
- 2005.80-2005.90 A change to subheading 2005.80 through 2005.90 from any other

	chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
20.06	A change to heading 20.06 from any other chapter, provided that, where non-originating materials of chapter 7 or 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2007.10	A change to subheading 2007.10 from any other chapter, provided that, where non-originating materials of chapter 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2007.91	A change to subheading 2007.91 from any other chapter, except from chapter 8.
2007.99	A change to subheading 2007.99 from any other chapter, except from chapter 7 or 8.
2008.11	A change to subheading 2008.11 from any other chapter, provided that, where non-originating materials of chapter 12 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2008.19	A change to subheading 2008.19 from any other chapter, provided that, where non-originating materials of chapter 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2008.20-2008.30	A change to subheading 2008.20 through 2008.30 from any other chapter, except from chapter 8.
2008.40-2008.91	A change to subheading 2008.40 through 2008.91 from any other chapter, provided that, where non-originating materials of chapter 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2008.92-2008.99	A change to subheading 2008.92 through 2008.99 from any other chapter.
2009.11-2009.49	A change to subheading 2009.11 through 2009.49 from any other chapter, except from chapter 8.
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, provided that, where non-originating materials of chapter 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2009.71-2009.79	A change to subheading 2009.71 through 2009.79 from any other chapter, except from chapter 8.
2009.80	A change to subheading 2009.80 from any other chapter, provided that, where non-originating materials of chapter 7 or 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2009.90	A change to subheading 2009.90 from any other chapter, except from chapter 7 or 8.
Chapter 21	Miscellaneous edible preparations
2101.11	A change to subheading 2101.11 from any other chapter.
2101.12-2101.20	A change to subheading 2101.12 through 2101.20 from any other chapter; or No required change in tariff classification to subheading 2101.12 through 2101.20, provided that there is a qualifying value content of not less than 40 per cent.
2101.30	A change to tea bag of roasted barley groats, put up for retail sale, of subheading 2101.30 from any other chapter, except from chapter 10 or 19. A change to any other good of subheading 2101.30 from any other chapter.
2102.10-2103.10	A change to subheading 2102.10 through 2103.10 from any other heading.
2103.20	A change to subheading 2103.20 from any other chapter, except from chapter 7 or 20.
2103.30	A change to subheading 2103.30 from any other chapter.
2103.90	A change to subheading 2103.90 from any other heading.
2104.10-2106.10	A change to subheading 2104.10 through 2106.10 from any other chapter.
2106.90	No required change in tariff classification to subheading 2106.90, provided that there is a qualifying value content of not less than 40 per cent.
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	No required change in tariff classification to subheading 2202.90, provided that there is a qualifying value content of not less than 40 per cent.
2203.00-2204.29	A change to subheading 2203.00 through 2204.29 from any other chapter.
2204.30-2206.00	A change to subheading 2204.30 through 2206.00 from any other chapter, except from chapter 8 or 20.
22.07	A change to heading 22.07 from any other chapter.
2208.20-2208.60	A change to subheading 2208.20 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 that there is a qualifying value content of not less than 40 per cent.
2208.90	A change to sake compound or cooking sake (Mirin) of subheading 2208.90 from any other heading, provided that there is a qualifying value content of not less than 40 per cent. A change to beverages with a basis of fruit juices of an alcoholic strength by volume of less than 1 per cent of subheading 2208.90 from any other chapter, except from chapter 8 or 20. A change to any other good of subheading 2208.90 from any other heading, except from heading 22.07.
22.09	A change to heading 22.09 from any other heading.
Chapter 23	Residues and waste from the food industries; prepared animal fodder
23.01	A change to heading 23.01 from any other chapter.
23.02	A change to heading 23.02 from any other heading.
23.03	A change to heading 23.03 from any other chapter.
23.04-23.08	A change to heading 23.04 through 23.08 from any other heading.
23.09	No required change in tariff classification to heading 23.09, provided that there is a qualifying value content of not less than 40 per cent.
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
2501.00-2520.10	A change to subheading 2501.00 through 2520.10 from any other chapter.
2520.20	A change to subheading 2520.20 from any other subheading.
25.21	A change to heading 25.21 from any other chapter.
2522.10	A change to subheading 2522.10 from any other heading; or No required change in tariff classification to subheading 2522.10, provided that there is a qualifying value content of not less than 40 per cent.
2522.20	A change to subheading 2522.20 from any other subheading; or No required change in tariff classification to subheading 2522.20, provided that there is a qualifying value content of not less than 40 per cent.
2522.30	A change to subheading 2522.30 from any other heading; or No required change in tariff classification to subheading 2522.30, provided that there is a qualifying value content of not less than 40 per cent.
25.23	A change to heading 25.23 from any other heading.
25.24-25.30	A change to heading 25.24 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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
	Note: For the purposes of this chapter, 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:

- (a) dissolving in water or other solvents;
- (b) the elimination of solvents including solvents water; or
- (c) the addition or elimination of water of crystallisation.

27.01-27.03	A change to heading 27.01 through 27.03 from any other chapter.
27.04-27.08	A change to heading 27.04 through 27.08 from any other heading; or No required change in tariff classification to heading 27.04 through 27.08, provided that non-originating materials used undergo a chemical reaction in a Party.
27.09	A change to heading 27.09 from any other chapter.
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 that non-originating materials used undergo a chemical reaction in a Party.
2710.91-2710.99	No required change in tariff classification to subheading 2710.91 through 2710.99, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
2711.11	A change to subheading 2711.11 from any other chapter.
2711.12-2711.19	A change to subheading 2711.12 through 2711.19 from any other heading; or No required change in tariff classification to subheading 2711.12 through 2711.19, provided that non-originating materials used undergo a chemical reaction in a Party.
2711.21	A change to subheading 2711.21 from any other chapter.
2711.29-2715.00	A change to subheading 2711.29 through 2715.00 from any other heading; or No required change in tariff classification to subheading 2711.29 through 2715.00, provided that non-originating materials used undergo a chemical reaction in a Party.
Section VI	Products of the chemical or allied industries (chapter 28-38) Note: For the purposes of chapters 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 solvents water; or
 - (iii) the addition or elimination of water of crystallisation;
- (b) the term “purification” means a process of reduction or elimination of impurities resulting in:
- (i) the elimination of not less than 80 per cent of the content of existing impurities; or
 - (ii) good directly suitable for one or more of the following applications:
 - (AA) pharmaceutical, medical, cosmetic, veterinary or food grade substances;
 - (BB) chemical products and reagents for analytical, diagnostic or laboratory use;
 - (CC) elements and components for use in micro-electronics;
 - (DD) specialised optical use;
 - (EE) biotechnical use;
 - (FF) carriers used in a separation process; or
 - (GG) nuclear grade use;
- (c) the term “isomer separation” means a process of isolation or separation of an isomer from a mixture of isomers; or
- (d) the term “biotechnological processes” means:
- (i) biological or biotechnological culturing, hybridisation 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 that there is a qualifying value content of not less than 40 per cent; or

- No required change in tariff classification to subheading 2801.10 through 2804.50, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2804.61 A change to subheading 2804.61 from any other subheading;
- No required change in tariff classification to subheading 2804.61, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2804.61, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2804.69-2809.10 A change to subheading 2804.69 through 2809.10 from any other heading;
- No required change in tariff classification to subheading 2804.69 through 2809.10, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2804.69 through 2809.10, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2809.20 A change to subheading 2809.20 from any other subheading;
- No required change in tariff classification to subheading 2809.20, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2809.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2810.00-2813.10 A change to subheading 2810.00 through 2813.10 from any other heading;
- No required change in tariff classification to subheading 2810.00 through 2813.10, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2810.00 through 2813.10, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2813.90 A change to subheading 2813.90 from any other subheading;

	No required change in tariff classification to subheading 2813.90, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 2813.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
28.14-28.43	A change to heading 28.14 through 28.43 from any other heading; No required change in tariff classification to heading 28.14 through 28.43, provided that there is a qualifying value content of not less than 40 per cent; or No required change in tariff classification to heading 28.14 through 28.43, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
2844.10	A change to subheading 2844.10 from any other chapter.
2844.20-2844.50	A change to subheading 2844.20 through 2844.50 from any other subheading.
28.45-28.51	A change to heading 28.45 through 28.51 from any other heading; No required change in tariff classification to heading 28.45 through 28.51, provided that there is a qualifying value content of not less than 40 per cent; or No required change in tariff classification to heading 28.45 through 28.51, provided that 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 that there is a qualifying value content of not less than 40 per cent; or No required change in tariff classification to subheading 2901.10 through 2905.42, provided that 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 subheading.
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 that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2905.49 through 2905.59, provided that 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 heading 33.01.

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 that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2906.12 through 2910.90, provided that 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 that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to heading 29.11, provided that 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 that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 2912.11 through 2912.60, provided that 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 that there is a qualifying value content of not less than 40 per cent;

	or
	No required change in tariff classification to heading 29.13, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
2914.11-2918.13	A change to subheading 2914.11 through 2918.13 from any other subheading;
	No required change in tariff classification to subheading 2914.11 through 2918.13, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 2914.11 through 2918.13, provided that 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 that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 2918.16 through 2918.90, provided that 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 that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to heading 29.19, provided that 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 that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 2920.10

	through 2922.41, provided that 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	<p>A change to subheading 2922.43 through 2923.10 from any other subheading;</p> <p>No required change in tariff classification to subheading 2922.43 through 2923.10, provided that there is a qualifying value content of not less than 40 per cent; or</p> <p>No required change in tariff classification to subheading 2922.43 through 2923.10, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
2923.20	A change to subheading 2923.20 from any other subheading.
2923.90-2924.24	<p>A change to subheading 2923.90 through 2924.24 from any other subheading;</p> <p>No required change in tariff classification to subheading 2923.90 through 2924.24, provided that there is a qualifying value content of not less than 40 per cent; or</p> <p>No required change in tariff classification to subheading 2923.90 through 2924.24, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
2924.29	A change to subheading 2924.29 from any other subheading.
2925.11-2926.90	<p>A change to subheading 2925.11 through 2926.90 from any other subheading;</p> <p>No required change in tariff classification to subheading 2925.11 through 2926.90, provided that there is a qualifying value content of not less than 40 per cent; or</p> <p>No required change in tariff classification to subheading 2925.11 through 2926.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
29.27-29.28	<p>A change to heading 29.27 through 29.28 from any other heading;</p> <p>No required change in tariff classification to heading 29.27 through 29.28, provided that there is a qualifying value content of not less than 40 per cent; or</p> <p>No required change in tariff classification to heading 29.27 through 29.28, provided that non-originating materials used undergo a</p>

- 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 that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2929.10 through 2930.90, provided that 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 that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to heading 29.31, provided that 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 that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 2932.11 through 2934.99, provided that 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 that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to heading 29.35, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 2936.10-2936.90 A change to subheading 2936.10 through 2936.90 from any other subheading;
- No required change in tariff classification to subheading 2936.10

	through 2936.90, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 2936.10 through 2936.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
2937.11-2938.10	A change to subheading 2937.11 through 2938.10 from any other heading;
	No required change in tariff classification to subheading 2937.11 through 2938.10, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 2937.11 through 2938.10, provided that 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 heading.
29.39	A change to heading 29.39 from any other heading;
	No required change in tariff classification to heading 29.39, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to heading 29.39, provided that 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.
29.41-29.42	A change to heading 29.41 through 29.42 from any other heading;
	No required change in tariff classification to heading 29.41 through 29.42, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to heading 29.41 through 29.42, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 30	Pharmaceutical products
30.01	A change to heading 30.01 from any other heading;
	No required change in tariff classification to heading 30.01, provided that there is a qualifying value content of not less than 40 per cent; or

- No required change in tariff classification to heading 30.01, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 30.02-30.03 A change to heading 30.02 through 30.03 from any other chapter;
- No required change in tariff classification to heading 30.02 through 30.03, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to heading 30.02 through 30.03, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 30.04 A change to heading 30.04 from any other heading, except from heading 30.03, or except this change results from putting up in measured doses of other headings.
- 3005.10-3006.20 A change to subheading 3005.10 through 3006.20 from any other heading;
- No required change in tariff classification to subheading 3005.10 through 3006.20, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3005.10 through 3006.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 3006.30 A change to subheading 3006.30 from any other heading, except this change results from putting up in measured doses of other headings.
- 3006.40 A change to subheading 3006.40 from any other heading;
- No required change in tariff classification to subheading 3006.40, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3006.40, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 3006.50 A change to subheading 3006.50 from any other heading.
- 3006.60-3006.70 A change to subheading 3006.60 through 3006.70 from any other heading;
- No required change in tariff classification to subheading 3006.60

	through 3006.70, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 3006.60 through 3006.70, provided that 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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
Chapter 31	Fertilizers
31.01	A change to heading 31.01 from any other heading;
	No required change in tariff classification to heading 31.01, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to heading 31.01, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
3102.10-3105.90	A change to subheading 3102.10 through 3105.90 from any other subheading;
	No required change in tariff classification to subheading 3102.10 through 3105.90, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 3102.10 through 3105.90, provided that 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 that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 3201.10 through 3201.20, provided that 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 heading; or
- No required change in tariff classification to subheading 3201.90, provided that there is a qualifying value content of not less than 40 per cent.
- 3202.10 A change to subheading 3202.10 from any other heading;
- No required change in tariff classification to subheading 3202.10, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3202.10, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 3202.90 A change to subheading 3202.90 from any other subheading;
- No required change in tariff classification to subheading 3202.90, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3202.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 3203.00-3204.17 A change to subheading 3203.00 through 3204.17 from any other heading;
- No required change in tariff classification to subheading 3203.00 through 3204.17, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3203.00 through 3204.17, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 3204.19 A change to subheading 3204.19 from any other subheading;
- No required change in tariff classification to subheading 3204.19, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3204.19, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 3204.20 A change to subheading 3204.20 from any other heading;
- No required change in tariff classification to subheading 3204.20,

	provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 3204.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
3204.90	A change to subheading 3204.90 from any other subheading;
	No required change in tariff classification to subheading 3204.90, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 3204.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
32.05-32.15	A change to heading 32.05 through 32.15 from any other heading;
	No required change in tariff classification to heading 32.05 through 32.15, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to heading 32.05 through 32.15, provided that 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
3301.11-3301.30	A change to subheading 3301.11 through 3301.30 from any other heading.
3301.90	A change to subheading 3301.90 from any other subheading.
3302.10-3306.10	A change to subheading 3302.10 through 3306.10 from any other heading;
	No required change in tariff classification to subheading 3302.10 through 3306.10, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 3302.10 through 3306.10, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
3306.20	A change to subheading 3306.20 from any other heading, except from chapter 54.
3306.90-3307.90	A change to subheading 3306.90 through 3307.90 from any other

	heading;
	No required change in tariff classification to subheading 3306.90 through 3307.90, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 3306.90 through 3307.90, provided that 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	A change to heading 34.01 from any other heading;
	No required change in tariff classification to heading 34.01, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to heading 34.01, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
3402.11-3402.90	A change to subheading 3402.11 through 3402.90 from any other subheading;
	No required change in tariff classification to subheading 3402.11 through 3402.90, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to subheading 3402.11 through 3402.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
34.03-34.07	A change to heading 34.03 through 34.07 from any other heading;
	No required change in tariff classification to heading 34.03 through 34.07, provided that there is a qualifying value content of not less than 40 per cent; or
	No required change in tariff classification to heading 34.03 through 34.07, provided that 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	A change to subheading 3501.10 from any other heading.

3501.90	A change to subheading 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	A change to subheading 3502.20 from any other heading.
3502.90	A change to subheading 3502.90 from any other subheading.
35.03-35.04	A change to heading 35.03 through 35.04 from any other heading.
35.05	A change to heading 35.05 from any other chapter.
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 that there is a qualifying value content of not less than 40 per cent; or No required change in tariff classification to heading 35.06 through 35.07, provided that 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 that there is a qualifying value content of not less than 40 per cent; or No required change in tariff classification to heading 36.01 through 36.06, provided that 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	A change to heading 37.01 from any other chapter.
37.02-37.07	A change to heading 37.02 through 37.07 from any other heading; No required change in tariff classification to heading 37.02 through 37.07, provided that there is a qualifying value content of not less than 40 per cent; or No required change in tariff classification to heading 37.02 through 37.07, provided that 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 that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3801.10 through 3801.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
- 38.02-38.04 A change to heading 38.02 through 38.04 from any other heading; or
- No required change in tariff classification to heading 38.02 through 38.04, provided that there is a qualifying value content of not less than 40 per cent.
- 3805.10-3805.20 A change to subheading 3805.10 through 3805.20 from any other heading;
- No required change in tariff classification to subheading 3805.10 through 3805.20, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3805.10 through 3805.20, provided that 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 heading; or
- No required change in tariff classification to subheading 3805.90, provided that there is a qualifying value content of not less than 40 per cent.
- 3806.10-3806.20 A change to subheading 3806.10 through 3806.20 from any other subheading;
- No required change in tariff classification to subheading 3806.10 through 3806.20, provided that there is a qualifying value content of not less than 40 per cent; or
- No required change in tariff classification to subheading 3806.10 through 3806.20, provided that 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;
- No required change in tariff classification to subheading 3806.90,

	<p>provided that there is a qualifying value content of not less than 40 per cent; or</p> <p>No required change in tariff classification to subheading 3806.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
38.07-38.08	<p>A change to heading 38.07 through 38.08 from any other heading;</p> <p>No required change in tariff classification to heading 38.07 through 38.08, provided that there is a qualifying value content of not less than 40 per cent; or</p> <p>No required change in tariff classification to heading 38.07 through 38.08, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
3809.10	<p>A change to subheading 3809.10 from any other heading.</p>
3809.91-3822.00	<p>A change to subheading 3809.91 through 3822.00 from any other heading;</p> <p>No required change in tariff classification to subheading 3809.91 through 3822.00, provided that there is a qualifying value content of not less than 40 per cent; or</p> <p>No required change in tariff classification to subheading 3809.91 through 3822.00, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
3823.11-3823.70	<p>A change to subheading 3823.11 through 3823.70 from any other subheading.</p>
3824.10-3824.50	<p>A change to subheading 3824.10 through 3824.50 from any other heading;</p> <p>No required change in tariff classification to subheading 3824.10 through 3824.50, provided that there is a qualifying value content of not less than 40 per cent; or</p> <p>No required change in tariff classification to subheading 3824.10 through 3824.50, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
3824.60	<p>A change to subheading 3824.60 from any other heading.</p>
3824.71-3824.90	<p>A change to subheading 3824.71 through 3824.90 from any other heading;</p> <p>No required change in tariff classification to subheading 3824.71</p>

through 3824.90, provided that there is a qualifying value content of not less than 40 per cent; or

No required change in tariff classification to subheading 3824.71 through 3824.90, provided that 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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.

Section VII Plastics and articles thereof; rubber and articles thereof (chapter 39-40)

Note: For the purposes of chapters 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 solvents water; or
- (iii) the addition or elimination of water of crystallisation;

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

- (i) the elimination of not less than 80 per cent of the content of existing impurities; or
- (ii) a good directly suitable for one or more of the following applications:
 - (AA) pharmaceutical, medical, cosmetic, veterinary or food grade substances;
 - (BB) chemical products and reagents for analytical, diagnostic or laboratory use;
 - (CC) elements and components for use in micro-electronics;
 - (DD) specialised optical use;
 - (EE) biotechnical use;
 - (FF) carriers used in a separation process; or
 - (GG) nuclear grade use;

- (c) the term “isomer separation” means a process of isolation or separation of an isomer from a mixture of isomers; or
- (d) the term “biotechnological processes” means:
 - (i) biological or biotechnological culturing, hybridisation 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
39.01-39.14	<p>A change to heading 39.01 through 39.14 from any other heading;</p> <p>No required change in tariff classification to heading 39.01 through 39.14, provided that there is a qualifying value content of not less than 40 per cent; or</p> <p>No required change in tariff classification to heading 39.01 through 39.14, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
39.15	No required change in tariff classification to heading 39.15, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
39.16-39.26	<p>A change to heading 39.16 through 39.26 from any other heading;</p> <p>No required change in tariff classification to heading 39.16 through 39.26, provided that there is a qualifying value content of not less than 40 per cent; or</p> <p>No required change in tariff classification to heading 39.16 through 39.26, provided that 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	A change to subheading 4001.10 from any other chapter.
4001.21-4001.29	<p>A change to subheading 4001.21 through 4001.29 from any other heading;</p> <p>No required change in tariff classification to subheading 4001.21 through 4001.29, provided that there is a qualifying value content of not less than 40 per cent; or</p> <p>No required change in tariff classification to subheading 4001.21 through 4001.29, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or</p>

	biotechnological processes in a Party.
4001.30	A change to subheading 4001.30 from any other chapter.
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 that there is a qualifying value content of not less than 40 per cent; or No required change in tariff classification to heading 40.02 through 40.03, provided that 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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
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 that there is a qualifying value content of not less than 40 per cent; or No required change in tariff classification to heading 40.05 through 40.11, provided that 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 that there is a qualifying value content of not less than 40 per cent; or No required change in tariff classification to subheading 4012.11 through 4012.19, provided that 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 chapter.
4012.90-4017.00	A change to subheading 4012.90 through 4017.00 from any other heading; No required change in tariff classification to subheading 4012.90 through 4017.00, provided that there is a qualifying value content of not less than 40 per cent; or No required change in tariff classification to subheading 4012.90 through 4017.00, provided that 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 through 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 heading.
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 heading.
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, provided that there is a qualifying value content of not less than 40 per cent.
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; or No required change in tariff classification to heading 45.01 through 45.04, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
4601.20-4601.91	A change to igusa goods of subheading 4601.20 through 4601.91 from any other chapter, except from chapter 14. A change to any other good of subheading 4601.20 through 4601.91 from any other chapter.
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; or No required change in tariff classification to heading 47.01 through 47.06, provided that there is a qualifying value content of not less than 40 per cent.
47.07	No required change in tariff classification to heading 47.07, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
48.01-48.06	A change to heading 48.01 through 48.06 from any other heading.
4807.00-4808.10	A change to subheading 4807.00 through 4808.10 from any other heading; or

	No required change in tariff classification to subheading 4807.00 through 4808.10, provided that there is a qualifying value content of not less than 40 per cent.
4808.20	A change to subheading 4808.20 from any other heading, except from heading 48.04.
4808.30	A change to subheading 4808.30 from any other heading, except from heading 48.05.
4808.90	A change to subheading 4808.90 from any other heading, except from heading 48.06.
48.09-48.15	A change to heading 48.09 through 48.15 from any other heading; or No required change in tariff classification to heading 48.09 through 48.15, provided that there is a qualifying value content of not less than 40 per cent.
48.16	A change to heading 48.16 from any other heading, except from heading 48.09.
48.17	A change to heading 48.17 from any other heading; or No required change in tariff classification to heading 48.17, provided that there is a qualifying value content of not less than 40 per cent.
48.18	A change to heading 48.18 from any other heading, except from heading 48.03.
48.19-48.23	A change to heading 48.19 through 48.23 from any other heading; or No required change in tariff classification to heading 48.19 through 48.23, provided that there is a qualifying value content of not less than 40 per cent.
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)
	Note: For the purposes of chapters 50 through 55 and 60, the dyeing or printing process shall be accompanied by two or more of the following operations:
	(1) antibacterial finish;
	(2) antimelt finish;
	(3) antimosquito finish;
	(4) anti-pilling finish;
	(5) antistatic finish;

- (6) artificial creasing;
- (7) bleaching;
- (8) brushing;
- (9) buff finish;
- (10) burn-out finish;
- (11) calendering;
- (12) compressive shrinkage;
- (13) crease resistant finish;
- (14) decatizing;
- (15) deodorant finish;
- (16) easy-care finish;
- (17) embossing;
- (18) emerising;
- (19) flame resistant finish;
- (20) flock finish;
- (21) foam printing;
- (22) liquid ammonia process;
- (23) mercerization,
- (24) microbial control finish;
- (25) milling;
- (26) moare finish;
- (27) moisture permeable waterproofing;
- (28) oil-repellent finish;
- (29) organdie finish;
- (30) peeling treatment;
- (31) perfumed finish;
- (32) relaxation;
- (33) ripple finish;
- (34) schreiner finish;
- (35) shearing;
- (36) shrink resistant finish;
- (37) soil guard finish;
- (38) soil release finish;
- (39) stretch finish;
- (40) tick-proofing;
- (41) UV cut finish;
- (42) wash and wear finish;
- (43) water absorbent finish;
- (44) waterproofing;
- (45) water-repellent finish;
- (46) wet decatizing;
- (47) windbreak finish; or
- (48) wire raising.

Chapter 50

Silk

50.01-50.04

A change to heading 50.01 through 50.04 from any other chapter.

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, except from heading 50.04 through 50.06; A change to heading 50.07 from heading 50.04 through 50.06, provided that the fabric is dyed or printed in a Party; or A change to heading 50.07 from heading 50.04 through 50.06, provided that the yarn is dyed or printed in a Party prior to weaving the fabric.
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric
51.01-51.05	A change to heading 51.01 through 51.05 from any other chapter.
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, except from heading 51.06 through 51.10; A change to heading 51.11 through 51.13 from heading 51.06 through 51.10, provided that the fabric is dyed or printed in a Party; or A change to heading 51.11 through 51.13 from heading 51.06 through 51.10, provided that the yarn is dyed or printed in a Party prior to weaving the fabric.
Chapter 52	Cotton
52.01-52.03	A change to heading 52.01 through 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, except from heading 52.03.
52.08-52.12	A change to heading 52.08 through 52.12 from any heading outside that group, except from heading 52.04 through 52.07; A change to heading 52.08 through 52.12 from heading 52.04 through 52.07, provided that the fabric is dyed or printed in a Party; or A change to heading 52.08 through 52.12 from heading 52.04 through 52.07, provided that the yarn is dyed or printed in a Party prior to weaving the fabric.
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	<p>A change to heading 53.09 through 53.11 from any heading outside that group, except from heading 53.06 through 53.08;</p> <p>A change to heading 53.09 through 53.11 from heading 53.06 through 53.08, provided that the fabric is dyed or printed in a Party;</p> <p>or</p> <p>A change to heading 53.09 through 53.11 from heading 53.06 through 53.08, provided that the yarn is dyed or printed in a Party prior to weaving the fabric.</p>
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	<p>A change to heading 54.07 through 54.08 from any heading outside that group, except from heading 54.01 through 54.06;</p> <p>A change to heading 54.07 through 54.08 from heading 54.01 through 54.06, provided that the fabric is dyed or printed in a Party;</p> <p>or</p> <p>A change to heading 54.07 through 54.08 from heading 54.01 through 54.06, provided that the yarn is dyed or printed in a Party prior to weaving the fabric.</p>
Chapter 55	Man-made staple fibres
55.01-55.07	A change to heading 55.01 through 55.07 from any other chapter, except from heading 54.01 through 54.06.
55.08-55.11	A change to heading 55.08 through 55.11 from any heading outside that group, except from heading 55.06 through 55.07.
55.12-55.16	<p>A change to heading 55.12 through 55.16 from any heading outside that group, except from heading 55.08 through 55.11;</p> <p>A change to heading 55.12 through 55.16 from heading 55.08 through 55.11, provided that the fabric is dyed or printed in a Party;</p> <p>or</p> <p>A change to heading 55.12 through 55.16 from heading 55.08 through 55.11, provided that the yarn is dyed or printed in a Party prior to weaving the fabric.</p>
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
56.01-56.03	A change to heading 56.01 through 56.03 from any other chapter, except from heading 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11, 55.08 through 55.16 or chapter 54.
56.04-56.09	A change to heading 56.04 through 56.09 from any other chapter,

	except from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11.
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, except from heading 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11, 55.08 through 55.16 or chapter 54.
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, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11.
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
59.01	A change to heading 59.01 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 or 55.12 through 55.16.
59.02	A change to heading 59.02 from any other heading, except from heading 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11, 55.08 through 55.16 or chapter 54.
59.03-59.09	A change to heading 59.03 through 59.09 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 or 55.12 through 55.16.
59.10	A change to heading 59.10 from any other heading, except from heading 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11, 55.08 through 55.16 or chapter 54.
59.11	A change to heading 59.11 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 or 55.12 through 55.16.
Chapter 60	Knitted or crocheted fabrics
60.01-60.06	A change to heading 60.01 through 60.06 from any other chapter, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11;
	A change to heading 60.01 through 60.06 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that

the fabric is dyed or printed in a Party; or

A change to heading 60.01 through 60.06 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed or printed in a Party prior to weaving the fabric.

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Note 1: 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 tariff change requirements set out in the rule for that good.

Note 2: For the purposes of this chapter, a non-originating material which is knitted or crocheted entirely in the other Party or a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:

- (a) directly from that other Party or that non-Party; or
- (b) through one or more other non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading or any other operation to preserve it in good condition.

61.01-61.17

A change to heading 61.01 through 61.17 from any other chapter, provided that, where non-originating materials of 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 are used, each of the non-originating materials is knitted or crocheted in either Party or a non-Party which is a member country of the ASEAN.

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Note 1: 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 tariff change requirements set out in the rule for that good.

Note 2: For the purposes of this chapter, a non-originating material which is woven or knitted or crocheted entirely in the other Party or a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:

- (a) directly from that other Party or that non-Party; or

- (b) through one or more other non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading or any other operation to preserve it in good condition.
- 62.01-62.11 A change to heading 62.01 through 62.11 from any other chapter, provided that, where non-originating materials of 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 are used, each of the non-originating materials is woven in either Party or a non-Party which is a member country of the ASEAN.
- 62.12 A change to heading 62.12 from any other chapter, provided that, where non-originating materials of 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 are used, each of the non-originating materials is woven, or knitted or crocheted in either Party or a non-Party which is a member country of the ASEAN.
- 62.13-62.17 A change to heading 62.13 through 62.17 from any other chapter, provided that, where non-originating materials of 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 are used, each of the non-originating materials is woven in either Party or a non-Party which is a member country of the ASEAN.
- 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 tariff change requirements set out in the rule for that good.
- 63.01-63.10 A change to heading 63.01 through 63.10 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 through 62, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in a Party.
- 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.
65.03-65.05	A change to heading 65.03 through 65.05 from any heading outside that group.
65.06-65.07	A change to heading 65.06 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; or No required change in tariff classification to heading 66.01 through 66.02, provided that there is a qualifying value content of not less than 40 per cent.
66.03	A change to heading 66.03 from any other chapter; or No required change in tariff classification to heading 66.03, provided that there is a qualifying value content of not less than 40 per cent.
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; or No required change in tariff classification to heading 67.01 through 67.04, provided that there is a qualifying value content of not less than 40 per cent.
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; or No required change in tariff classification to heading 68.01 through 68.15, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 69	Ceramic products
69.01-69.07	A change to heading 69.01 through 69.07 from any other chapter; or

	No required change in tariff classification to heading 69.01 through 69.07, provided that there is a qualifying value content of not less than 40 per cent.
69.08	A change to heading 69.08 from any other heading; or No required change in tariff classification to heading 69.08, provided that there is a qualifying value content of not less than 40 per cent.
69.09-69.14	A change to heading 69.09 through 69.14 from any other chapter; or No required change in tariff classification to heading 69.09 through 69.14, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 70	Glass and glassware
70.01	A change to heading 70.01 from any other chapter.
70.02-70.17	A change to heading 70.02 through 70.17 from any other heading; or No required change in tariff classification to heading 70.02 through 70.17, provided that there is a qualifying value content of not less than 40 per cent.
7018.10	A change to subheading 7018.10 from any other heading.
7018.20	A change to subheading 7018.20 from any other heading; or No required change in tariff classification to subheading 7018.20, provided that there is a qualifying value content of not less than 40 per cent.
7018.90	A change to subheading 7018.90 from any other heading.
70.19-70.20	A change to heading 70.19 through 70.20 from any other heading; or No required change in tariff classification to heading 70.19 through 70.20, provided that there is a qualifying value content of not less than 40 per cent.
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 Note: For the purposes of this chapter, natural or cultured pearls which are temporarily strung only for convenience of

transport and not otherwise worked shall be regarded as unworked natural or cultured pearls of subheading 7101.21.

- 7101.10-7102.21 A change to subheading 7101.10 through 7102.21 from any other chapter.
- 7102.29 A change to subheading 7102.29 from any other subheading; or
No required change in tariff classification to subheading 7102.29, provided that there is a qualifying value content of not less than 40 per cent.
- 7102.31 A change to subheading 7102.31 from any other chapter.
- 7102.39 A change to subheading 7102.39 from any other subheading; or
No required change in tariff classification to subheading 7102.39, provided that there is a qualifying value content of not less than 40 per cent.
- 7103.10 A change to subheading 7103.10 from any other chapter.
- 7103.91-7104.10 A change to subheading 7103.91 through 7104.10 from any other subheading; or
No required change in tariff classification to subheading 7103.91 through 7104.10, provided that there is a qualifying value content of not less than 40 per cent.
- 7104.20 A change to subheading 7104.20 from any other heading; or
No required change in tariff classification to subheading 7104.20, provided that there is a qualifying value content of not less than 40 per cent.
- 7104.90 A change to subheading 7104.90 from any other subheading; or
No required change in tariff classification to subheading 7104.90, provided that there is a qualifying value content of not less than 40 per cent.
- 71.05 A change to heading 71.05 from any other heading; or
No required change in tariff classification to heading 71.05, provided that there is a qualifying value content of not less than 40 per cent.
- 7106.10-7106.92 A change to subheading 7106.10 through 7106.92 from any other subheading; or
No required change in tariff classification to subheading 7106.10 through 7106.92, provided that there is a qualifying value content of not less than 40 per cent.
- 71.07 A change to heading 71.07 from any other heading; or

	No required change in tariff classification to heading 71.07, provided that there is a qualifying value content of not less than 40 per cent.
7108.11-7108.20	A change to subheading 7108.11 through 7108.20 from any other subheading; or No required change in tariff classification to subheading 7108.11 through 7108.20, provided that there is a qualifying value content of not less than 40 per cent.
71.09	A change to heading 71.09 from any other heading; or No required change in tariff classification to heading 71.09, provided that there is a qualifying value content of not less than 40 per cent.
7110.11-7110.49	A change to subheading 7110.11 through 7110.49 from any other subheading; or No required change in tariff classification to subheading 7110.11 through 7110.49, provided that there is a qualifying value content of not less than 40 per cent.
71.11	A change to heading 71.11 from any other heading; or No required change in tariff classification to heading 71.11, provided that there is a qualifying value content of not less than 40 per cent.
71.12	No required change in tariff classification to heading 71.12, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
71.13-71.15	A change to heading 71.13 through 71.15 from any heading outside that group, except from heading 71.16 through 71.18.
71.16	A change to heading 71.16 from any other heading, except from heading 71.13 through 71.15, or 71.17 through 71.18 or subheading 7101.22, 7102.39, 7103.91, 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 Note: For the purposes of this chapter, a good shall not be considered to satisfy the requirement of change in tariff classification merely by cutting including shearing or slitting to change its shape or dimensions.
72.01	A change to heading 72.01 from any other chapter; or No required change in tariff classification to heading 72.01, provided

	that there is a qualifying value content of not less than 40 per cent.
72.02	A change to heading 72.02 from any other heading; or No required change in tariff classification to heading 72.02, provided that there is a qualifying value content of not less than 40 per cent.
72.03	A change to heading 72.03 from any other chapter; or No required change in tariff classification to heading 72.03, provided that there is a qualifying value content of not less than 40 per cent.
72.04	No required change in tariff classification to heading 72.04, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
7205.10	A change to subheading 7205.10 from any other heading; or No required change in tariff classification to subheading 7205.10, provided that there is a qualifying value content of not less than 40 per cent.
7205.21-7205.29	A change to subheading 7205.21 through 7205.29 from any other subheading; or No required change in tariff classification to subheading 7205.21 through 7205.29, provided that there is a qualifying value content of not less than 40 per cent.
7206.10-7210.69	A change to subheading 7206.10 through 7210.69 from any other heading; or No required change in tariff classification to subheading 7206.10 through 7210.69, provided that there is a qualifying value content of not less than 40 per cent.
7210.70-7210.90	A change to subheading 7210.70 through 7210.90 from any other subheading; or No required change in tariff classification to subheading 7210.70 through 7210.90, provided that there is a qualifying value content of not less than 40 per cent.
7211.13-7211.19	A change to subheading 7211.13 through 7211.19 from any other heading; or No required change in tariff classification to subheading 7211.13 through 7211.19, provided that there is a qualifying value content of not less than 40 per cent.
7211.23-7211.90	A change to subheading 7211.23 through 7211.90 from any other subheading; or No required change in tariff classification to subheading 7211.23

	through 7211.90, provided that there is a qualifying value content of not less than 40 per cent.
7212.10-7212.30	<p>A change to subheading 7212.10 through 7212.30 from any other heading; or</p> <p>No required change in tariff classification to subheading 7212.10 through 7212.30, provided that there is a qualifying value content of not less than 40 per cent.</p>
7212.40	<p>A change to subheading 7212.40 from any other subheading; or</p> <p>No required change in tariff classification to subheading 7212.40, provided that there is a qualifying value content of not less than 40 per cent.</p>
7212.50	<p>A change to subheading 7212.50 from any other heading; or</p> <p>No required change in tariff classification to subheading 7212.50, provided that there is a qualifying value content of not less than 40 per cent.</p>
7212.60	<p>A change to subheading 7212.60 from any other subheading; or</p> <p>No required change in tariff classification to subheading 7212.60, provided that there is a qualifying value content of not less than 40 per cent.</p>
7213.10-7219.24	<p>A change to subheading 7213.10 through 7219.24 from any other heading; or</p> <p>No required change in tariff classification to subheading 7213.10 through 7219.24, provided that there is a qualifying value content of not less than 40 per cent.</p>
7219.31-7219.90	<p>A change to subheading 7219.31 through 7219.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 7219.31 through 7219.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
7220.11-7220.12	<p>A change to subheading 7220.11 through 7220.12 from any other heading; or</p> <p>No required change in tariff classification to subheading 7220.11 through 7220.12, provided that there is a qualifying value content of not less than 40 per cent.</p>
7220.20-7220.90	<p>A change to subheading 7220.20 through 7220.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 7220.20 through 7220.90, provided that there is a qualifying value content</p>

	of not less than 40 per cent.
7221.00-7222.19	<p>A change to subheading 7221.00 through 7222.19 from any other heading; or</p> <p>No required change in tariff classification to subheading 7221.00 through 7222.19, provided that there is a qualifying value content of not less than 40 per cent.</p>
7222.20	<p>A change to subheading 7222.20 from any other subheading; or</p> <p>No required change in tariff classification to subheading 7222.20, provided that there is a qualifying value content of not less than 40 per cent.</p>
7222.30-7224.10	<p>A change to subheading 7222.30 through 7224.10 from any other heading; or</p> <p>No required change in tariff classification to subheading 7222.30 through 7224.10, provided that there is a qualifying value content of not less than 40 per cent.</p>
7224.90	<p>A change to subheading 7224.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 7224.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
7225.11-7225.40	<p>A change to subheading 7225.11 through 7225.40 from any other heading; or</p> <p>No required change in tariff classification to subheading 7225.11 through 7225.40, provided that there is a qualifying value content of not less than 40 per cent.</p>
7225.50-7225.99	<p>A change to subheading 7225.50 through 7225.99 from any other subheading; or</p> <p>No required change in tariff classification to subheading 7225.50 through 7225.99, provided that there is a qualifying value content of not less than 40 per cent.</p>
7226.11-7226.91	<p>A change to subheading 7226.11 through 7226.91 from any other heading; or</p> <p>No required change in tariff classification to subheading 7226.11 through 7226.91, provided that there is a qualifying value content of not less than 40 per cent.</p>
7226.92-7226.99	<p>A change to subheading 7226.92 through 7226.99 from any other subheading; or</p> <p>No required change in tariff classification to subheading 7226.92 through 7226.99, provided that there is a qualifying value content</p>

	of not less than 40 per cent.
7227.10-7228.30	A change to subheading 7227.10 through 7228.30 from any other heading; or No required change in tariff classification to subheading 7227.10 through 7228.30, provided that there is a qualifying value content of not less than 40 per cent.
7228.40-7228.60	A change to subheading 7228.40 through 7228.60 from any other subheading; or No required change in tariff classification to subheading 7228.40 through 7228.60, provided that there is a qualifying value content of not less than 40 per cent.
7228.70-7229.90	A change to subheading 7228.70 through 7229.90 from any other heading; or No required change in tariff classification to subheading 7228.70 through 7229.90, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 73	Articles of iron or steel Note: For the purposes of this chapter, a good shall not be considered to satisfy the requirement of change in tariff classification merely by cutting including shearing or slitting to change its shape or dimensions.
73.01-73.20	A change to heading 73.01 through 73.20 from any other chapter; or No required change in tariff classification to heading 73.01 through 73.20, provided that there is a qualifying value content of not less than 40 per cent.
7321.11-7321.83	A change to subheading 7321.11 through 7321.83 from any other subheading; or No required change in tariff classification to subheading 7321.11 through 7321.83, provided that there is a qualifying value content of not less than 40 per cent.
7321.90-7323.10	A change to subheading 7321.90 through 7323.10 from any other chapter; or No required change in tariff classification to subheading 7321.90 through 7323.10, provided that there is a qualifying value content of not less than 40 per cent.
7323.91-7323.99	A change to subheading 7323.91 through 7323.99 from any other heading; or

	No required change in tariff classification to subheading 7323.91 through 7323.99, provided that there is a qualifying value content of not less than 40 per cent.
7324.10-7324.29	A change to subheading 7324.10 through 7324.29 from any other subheading; or No required change in tariff classification to subheading 7324.10 through 7324.29, provided that there is a qualifying value content of not less than 40 per cent.
7324.90	A change to subheading 7324.90 from any other chapter; or No required change in tariff classification to subheading 7324.90, provided that there is a qualifying value content of not less than 40 per cent.
7325.10	A change to subheading 7325.10 from any other heading; or No required change in tariff classification to subheading 7325.10, provided that there is a qualifying value content of not less than 40 per cent.
7325.91	A change to subheading 7325.91 from any other chapter; or No required change in tariff classification to subheading 7325.91, provided that there is a qualifying value content of not less than 40 per cent.
7325.99	A change to subheading 7325.99 from any other heading; or No required change in tariff classification to subheading 7325.99, provided that there is a qualifying value content of not less than 40 per cent.
7326.11	A change to subheading 7326.11 from any other chapter; or No required change in tariff classification to subheading 7326.11, provided that there is a qualifying value content of not less than 40 per cent.
7326.19-7326.90	A change to subheading 7326.19 through 7326.90 from any other heading; or No required change in tariff classification to subheading 7326.19 through 7326.90, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 74	Copper and articles thereof Note: For the purposes of this chapter, 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.

- 7401.10-7401.20 A change to subheading 7401.10 through 7401.20 from any other chapter; or
- No required change in tariff classification to subheading 7401.10 through 7401.20, provided that there is a qualifying value content of not less than 40 per cent.
- 74.02 A change to heading 74.02 from any other heading; or
- No required change in tariff classification to heading 74.02, provided that there is a qualifying value content of not less than 40 per cent.
- 7403.11 From the first year to the fifth year, no required change in tariff classification to subheading 7403.11, provided that there is a qualifying value content of not less than 40 per cent.
- From the sixth year and after:
- A change to subheading 7403.11 from any other heading; or
- No required change in tariff classification to subheading 7403.11, provided that there is a qualifying value content of not less than 40 per cent.
- 7403.12-7403.29 A change to subheading 7403.12 through 7403.29 from any other heading; or
- No required change in tariff classification to subheading 7403.12 through 7403.29, provided that there is a qualifying value content of not less than 40 per cent.
- 74.04 No required change in tariff classification to heading 74.04, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
- 74.05-74.19 A change to heading 74.05 through 74.19 from any other heading; or
- No required change in tariff classification to heading 74.05 through 74.19, provided that there is a qualifying value content of not less than 40 per cent.
- Chapter 75 Nickel and articles thereof
- 7501.10 A change to subheading 7501.10 from any other chapter; or
- No required change in tariff classification to subheading 7501.10, provided that there is a qualifying value content of not less than 40 per cent.
- 7501.20 A change to subheading 7501.20 from any other heading; or
- No required change in tariff classification to subheading 7501.20,

	provided that there is a qualifying value content of not less than 40 per cent.
7502.10	A change to subheading 7502.10 from any other chapter; or No required change in tariff classification to subheading 7502.10, provided that there is a qualifying value content of not less than 40 per cent.
7502.20	A change to subheading 7502.20 from any other subheading; or No required change in tariff classification to subheading 7502.20, provided that there is a qualifying value content of not less than 40 per cent.
75.03	No required change in tariff classification to heading 75.03, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
7504.00-7505.12	A change to subheading 7504.00 through 7505.12 from any other heading; or No required change in tariff classification to subheading 7504.00 through 7505.12, provided that there is a qualifying value content of not less than 40 per cent.
7505.21-7505.22	A change to subheading 7505.21 through 7505.22 from any other subheading; or No required change in tariff classification to subheading 7505.21 through 7505.22, provided that there is a qualifying value content of not less than 40 per cent.
75.06-75.08	A change to heading 75.06 through 75.08 from any other heading; or No required change in tariff classification to heading 75.06 through 75.08, provided that there is a qualifying value content of not less than 40 per cent.
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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
76.03	A change to heading 76.03 from any other heading.
76.04-76.16	A change to heading 76.04 through 76.16 from any other heading; or

	No required change in tariff classification to heading 76.04 through 76.16, provided that there is a qualifying value content of not less than 40 per cent.
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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.

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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8105.90	A change to subheading 8105.90 from any other subheading.
8106.00-8107.20	A change to subheading 8106.00 through 8107.20 from any other chapter.
8107.30	No required change in tariff classification to subheading 8107.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.

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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8110.90	A change to subheading 8110.90 from any other subheading.
8111.00-8112.12	A change to subheading 8111.00 through 8112.12 from any other chapter.
8112.13	No required change in tariff classification to subheading 8112.13, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
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 that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8112.29	A change to subheading 8112.29 from any other subheading.
8112.30	No required change in tariff classification to subheading 8112.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8112.40-8112.51	A change to subheading 8112.40 through 8112.51 from any other chapter.
8112.52	No required change in tariff classification to subheading 8112.52, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
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 heading.
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

82.01-82.15	<p>A change to heading 82.01 through 82.15 from any other chapter; or</p> <p>No required change in tariff classification to heading 82.01 through 82.15, provided that there is a qualifying value content of not less than 40 per cent.</p>
Chapter 83	Miscellaneous articles of base metal
8301.10-8301.50	<p>A change to subheading 8301.10 through 8301.50 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8301.10 through 8301.50, provided that there is a qualifying value content of not less than 40 per cent.</p>
8301.60	<p>A change to subheading 8301.60 from any other heading; or</p> <p>No required change in tariff classification to subheading 8301.60, provided that there is a qualifying value content of not less than 40 per cent.</p>
8301.70	<p>A change to subheading 8301.70 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8301.70, provided that there is a qualifying value content of not less than 40 per cent.</p>
83.02-83.04	<p>A change to heading 83.02 through 83.04 from any other heading; or</p> <p>No required change in tariff classification to heading 83.02 through 83.04, provided that there is a qualifying value content of not less than 40 per cent.</p>
8305.10-8305.20	<p>A change to subheading 8305.10 through 8305.20 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8305.10 through 8305.20, provided that there is a qualifying value content of not less than 40 per cent.</p>
8305.90-8306.10	<p>A change to subheading 8305.90 through 8306.10 from any other heading; or</p> <p>No required change in tariff classification to subheading 8305.90 through 8306.10, provided that there is a qualifying value content of not less than 40 per cent.</p>
8306.21	<p>A change to subheading 8306.21 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8306.21, provided that there is a qualifying value content of not less than 40 per cent.</p>

8306.29-8307.90	<p>A change to subheading 8306.29 through 8307.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8306.29 through 8307.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8308.10-8308.20	<p>A change to subheading 8308.10 through 8308.20 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8308.10 through 8308.20, provided that there is a qualifying value content of not less than 40 per cent.</p>
8308.90-8310.00	<p>A change to subheading 8308.90 through 8310.00 from any other heading; or</p> <p>No required change in tariff classification to subheading 8308.90 through 8310.00, provided that there is a qualifying value content of not less than 40 per cent.</p>
8311.10-8311.90	<p>A change to subheading 8311.10 through 8311.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8311.10 through 8311.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
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	<p>A change to subheading 8401.10 through 8401.30 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8401.10 through 8401.30, provided that there is a qualifying value content of not less than 40 per cent.</p>
8401.40	<p>A change to subheading 8401.40 from any other heading; or</p> <p>No required change in tariff classification to subheading 8401.40, provided that there is a qualifying value content of not less than 40 per cent.</p>
8402.11-8402.20	<p>A change to subheading 8402.11 through 8402.20 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8402.11 through 8402.20, provided that there is a qualifying value content</p>

	of not less than 40 per cent.
8402.90	<p>A change to subheading 8402.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8402.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8403.10	<p>A change to subheading 8403.10 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8403.10, provided that there is a qualifying value content of not less than 40 per cent.</p>
8403.90	<p>A change to subheading 8403.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8403.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8404.10-8404.20	<p>A change to subheading 8404.10 through 8404.20 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8404.10 through 8404.20, provided that there is a qualifying value content of not less than 40 per cent.</p>
8404.90	<p>A change to subheading 8404.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8404.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8405.10	<p>A change to subheading 8405.10 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8405.10, provided that there is a qualifying value content of not less than 40 per cent.</p>
8405.90	<p>A change to subheading 8405.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8405.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8406.10-8406.82	<p>A change to subheading 8406.10 through 8406.82 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8406.10 through 8406.82, provided that there is a qualifying value content of not less than 40 per cent.</p>
8406.90-8409.99	<p>A change to subheading 8406.90 through 8409.99 from any other heading; or</p>

	No required change in tariff classification to subheading 8406.90 through 8409.99, provided that there is a qualifying value content of not less than 40 per cent.
8410.11-8410.13	A change to subheading 8410.11 through 8410.13 from any other subheading; or No required change in tariff classification to subheading 8410.11 through 8410.13, provided that there is a qualifying value content of not less than 40 per cent.
8410.90	A change to subheading 8410.90 from any other heading; or No required change in tariff classification to subheading 8410.90, provided that there is a qualifying value content of not less than 40 per cent.
8411.11-8411.82	A change to subheading 8411.11 through 8411.82 from any other subheading; or No required change in tariff classification to subheading 8411.11 through 8411.82, provided that there is a qualifying value content of not less than 40 per cent.
8411.91-8411.99	A change to subheading 8411.91 through 8411.99 from any other heading; or No required change in tariff classification to subheading 8411.91 through 8411.99, provided that there is a qualifying value content of not less than 40 per cent.
8412.10-8412.80	A change to subheading 8412.10 through 8412.80 from any other subheading; or No required change in tariff classification to subheading 8412.10 through 8412.80, provided that there is a qualifying value content of not less than 40 per cent.
8412.90	A change to subheading 8412.90 from any other heading; or No required change in tariff classification to subheading 8412.90, provided that there is a qualifying value content of not less than 40 per cent.
8413.11-8413.82	A change to subheading 8413.11 through 8413.82 from any other subheading; or No required change in tariff classification to subheading 8413.11 through 8413.82, provided that there is a qualifying value content of not less than 40 per cent.
8413.91-8413.92	A change to subheading 8413.91 through 8413.92 from any other heading; or

	No required change in tariff classification to subheading 8413.91 through 8413.92, provided that there is a qualifying value content of not less than 40 per cent.
8414.10-8414.80	A change to subheading 8414.10 through 8414.80 from any other subheading; or No required change in tariff classification to subheading 8414.10 through 8414.80, provided that there is a qualifying value content of not less than 40 per cent.
8414.90	A change to subheading 8414.90 from any other heading; or No required change in tariff classification to subheading 8414.90, provided that there is a qualifying value content of not less than 40 per cent.
8415.10-8415.83	A change to subheading 8415.10 through 8415.83 from any other subheading; or No required change in tariff classification to subheading 8415.10 through 8415.83, provided that there is a qualifying value content of not less than 40 per cent.
8415.90	A change to subheading 8415.90 from any other heading; or No required change in tariff classification to subheading 8415.90, provided that there is a qualifying value content of not less than 40 per cent.
8416.10-8416.30	A change to subheading 8416.10 through 8416.30 from any other subheading; or No required change in tariff classification to subheading 8416.10 through 8416.30, provided that there is a qualifying value content of not less than 40 per cent.
8416.90	A change to subheading 8416.90 from any other heading; or No required change in tariff classification to subheading 8416.90, provided that there is a qualifying value content of not less than 40 per cent.
8417.10-8417.80	A change to subheading 8417.10 through 8417.80 from any other subheading; or No required change in tariff classification to subheading 8417.10 through 8417.80, provided that there is a qualifying value content of not less than 40 per cent.
8417.90	A change to subheading 8417.90 from any other heading; or No required change in tariff classification to subheading 8417.90, provided that there is a qualifying value content of not less than 40 per cent.

	per cent.
8418.10-8418.69	<p>A change to subheading 8418.10 through 8418.69 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8418.10 through 8418.69, provided that there is a qualifying value content of not less than 40 per cent.</p>
8418.91-8418.99	<p>A change to subheading 8418.91 through 8418.99 from any other heading; or</p> <p>No required change in tariff classification to subheading 8418.91 through 8418.99, provided that there is a qualifying value content of not less than 40 per cent.</p>
8419.11-8419.89	<p>A change to subheading 8419.11 through 8419.89 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8419.11 through 8419.89, provided that there is a qualifying value content of not less than 40 per cent.</p>
8419.90	<p>A change to subheading 8419.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8419.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8420.10	<p>A change to subheading 8420.10 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8420.10, provided that there is a qualifying value content of not less than 40 per cent.</p>
8420.91-8420.99	<p>A change to subheading 8420.91 through 8420.99 from any other heading; or</p> <p>No required change in tariff classification to subheading 8420.91 through 8420.99, provided that there is a qualifying value content of not less than 40 per cent.</p>
8421.11-8421.39	<p>A change to subheading 8421.11 through 8421.39 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8421.11 through 8421.39, provided that there is a qualifying value content of not less than 40 per cent.</p>
8421.91-8421.99	<p>A change to subheading 8421.91 through 8421.99 from any other heading; or</p> <p>No required change in tariff classification to subheading 8421.91 through 8421.99, provided that there is a qualifying value content</p>

	of not less than 40 per cent.
8422.11-8422.40	<p>A change to subheading 8422.11 through 8422.40 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8422.11 through 8422.40, provided that there is a qualifying value content of not less than 40 per cent.</p>
8422.90	<p>A change to subheading 8422.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8422.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8423.10-8423.89	<p>A change to subheading 8423.10 through 8423.89 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8423.10 through 8423.89, provided that there is a qualifying value content of not less than 40 per cent.</p>
8423.90	<p>A change to subheading 8423.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8423.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8424.10-8424.89	<p>A change to subheading 8424.10 through 8424.89 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8424.10 through 8424.89, provided that there is a qualifying value content of not less than 40 per cent.</p>
8424.90-8431.49	<p>A change to subheading 8424.90 through 8431.49 from any other heading; or</p> <p>No required change in tariff classification to subheading 8424.90 through 8431.49, provided that there is a qualifying value content of not less than 40 per cent.</p>
8432.10-8432.80	<p>A change to subheading 8432.10 through 8432.80 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8432.10 through 8432.80, provided that there is a qualifying value content of not less than 40 per cent.</p>
8432.90	<p>A change to subheading 8432.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8432.90, provided that there is a qualifying value content of not less than 40 per cent.</p>

8433.11-8433.60	<p>A change to subheading 8433.11 through 8433.60 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8433.11 through 8433.60, provided that there is a qualifying value content of not less than 40 per cent.</p>
8433.90	<p>A change to subheading 8433.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8433.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8434.10-8434.20	<p>A change to subheading 8434.10 through 8434.20 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8434.10 through 8434.20, provided that there is a qualifying value content of not less than 40 per cent.</p>
8434.90	<p>A change to subheading 8434.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8434.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8435.10	<p>A change to subheading 8435.10 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8435.10, provided that there is a qualifying value content of not less than 40 per cent.</p>
8435.90	<p>A change to subheading 8435.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8435.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8436.10-8436.80	<p>A change to subheading 8436.10 through 8436.80 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8436.10 through 8436.80, provided that there is a qualifying value content of not less than 40 per cent.</p>
8436.91-8436.99	<p>A change to subheading 8436.91 through 8436.99 from any other heading; or</p> <p>No required change in tariff classification to subheading 8436.91 through 8436.99, provided that there is a qualifying value content of not less than 40 per cent.</p>
8437.10-8437.80	<p>A change to subheading 8437.10 through 8437.80 from any other subheading; or</p>

	No required change in tariff classification to subheading 8437.10 through 8437.80, provided that there is a qualifying value content of not less than 40 per cent.
8437.90	A change to subheading 8437.90 from any other heading; or No required change in tariff classification to subheading 8437.90, provided that there is a qualifying value content of not less than 40 per cent.
8438.10-8438.80	A change to subheading 8438.10 through 8438.80 from any other subheading; or No required change in tariff classification to subheading 8438.10 through 8438.80, provided that there is a qualifying value content of not less than 40 per cent.
8438.90	A change to subheading 8438.90 from any other heading; or No required change in tariff classification to subheading 8438.90, provided that there is a qualifying value content of not less than 40 per cent.
8439.10-8439.30	A change to subheading 8439.10 through 8439.30 from any other subheading; or No required change in tariff classification to subheading 8439.10 through 8439.30, provided that there is a qualifying value content of not less than 40 per cent.
8439.91-8439.99	A change to subheading 8439.91 through 8439.99 from any other heading; or No required change in tariff classification to subheading 8439.91 through 8439.99, provided that there is a qualifying value content of not less than 40 per cent.
8440.10	A change to subheading 8440.10 from any other subheading; or No required change in tariff classification to subheading 8440.10, provided that there is a qualifying value content of not less than 40 per cent.
8440.90	A change to subheading 8440.90 from any other heading; or No required change in tariff classification to subheading 8440.90, provided that there is a qualifying value content of not less than 40 per cent.
8441.10-8441.80	A change to subheading 8441.10 through 8441.80 from any other subheading; or No required change in tariff classification to subheading 8441.10 through 8441.80, provided that there is a qualifying value content

	of not less than 40 per cent.
8441.90	<p>A change to subheading 8441.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8441.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8442.10-8442.30	<p>A change to subheading 8442.10 through 8442.30 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8442.10 through 8442.30, provided that there is a qualifying value content of not less than 40 per cent.</p>
8442.40-8442.50	<p>A change to subheading 8442.40 through 8442.50 from any other heading; or</p> <p>No required change in tariff classification to subheading 8442.40 through 8442.50, provided that there is a qualifying value content of not less than 40 per cent.</p>
8443.11-8443.60	<p>A change to subheading 8443.11 through 8443.60 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8443.11 through 8443.60, provided that there is a qualifying value content of not less than 40 per cent.</p>
8443.90-8447.90	<p>A change to subheading 8443.90 through 8447.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8443.90 through 8447.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8448.11-8448.19	<p>A change to subheading 8448.11 through 8448.19 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8448.11 through 8448.19, provided that there is a qualifying value content of not less than 40 per cent.</p>
8448.20-8449.00	<p>A change to subheading 8448.20 through 8449.00 from any other heading; or</p> <p>No required change in tariff classification to subheading 8448.20 through 8449.00, provided that there is a qualifying value content of not less than 40 per cent.</p>
8450.11-8450.20	<p>A change to subheading 8450.11 through 8450.20 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8450.11</p>

	through 8450.20, provided that there is a qualifying value content of not less than 40 per cent.
8450.90	A change to subheading 8450.90 from any other heading; or No required change in tariff classification to subheading 8450.90, provided that there is a qualifying value content of not less than 40 per cent.
8451.10-8451.80	A change to subheading 8451.10 through 8451.80 from any other subheading; or No required change in tariff classification to subheading 8451.10 through 8451.80, provided that there is a qualifying value content of not less than 40 per cent.
8451.90	A change to subheading 8451.90 from any other heading; or No required change in tariff classification to subheading 8451.90, provided that there is a qualifying value content of not less than 40 per cent.
8452.10-8452.40	A change to subheading 8452.10 through 8452.40 from any other subheading; or No required change in tariff classification to subheading 8452.10 through 8452.40, provided that there is a qualifying value content of not less than 40 per cent.
8452.90	A change to subheading 8452.90 from any other heading; or No required change in tariff classification to subheading 8452.90, provided that there is a qualifying value content of not less than 40 per cent.
8453.10-8453.80	A change to subheading 8453.10 through 8453.80 from any other subheading; or No required change in tariff classification to subheading 8453.10 through 8453.80, provided that there is a qualifying value content of not less than 40 per cent.
8453.90	A change to subheading 8453.90 from any other heading; or No required change in tariff classification to subheading 8453.90, provided that there is a qualifying value content of not less than 40 per cent.
8454.10-8454.30	A change to subheading 8454.10 through 8454.30 from any other subheading; or No required change in tariff classification to subheading 8454.10 through 8454.30, provided that there is a qualifying value content of not less than 40 per cent.

8454.90	<p>A change to subheading 8454.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8454.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8455.10-8455.30	<p>A change to subheading 8455.10 through 8455.30 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8455.10 through 8455.30, provided that there is a qualifying value content of not less than 40 per cent.</p>
8455.90-8466.94	<p>A change to subheading 8455.90 through 8466.94 from any other heading; or</p> <p>No required change in tariff classification to subheading 8455.90 through 8466.94, provided that there is a qualifying value content of not less than 40 per cent.</p>
8467.11-8467.89	<p>A change to subheading 8467.11 through 8467.89 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8467.11 through 8467.89, provided that there is a qualifying value content of not less than 40 per cent.</p>
8467.91-8467.99	<p>A change to subheading 8467.91 through 8467.99 from any other heading; or</p> <p>No required change in tariff classification to subheading 8467.91 through 8467.99, provided that there is a qualifying value content of not less than 40 per cent.</p>
8468.10-8468.80	<p>A change to subheading 8468.10 through 8468.80 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8468.10 through 8468.80, provided that there is a qualifying value content of not less than 40 per cent.</p>
8468.90-8473.29	<p>A change to subheading 8468.90 through 8473.29 from any other heading; or</p> <p>No required change in tariff classification to subheading 8468.90 through 8473.29, provided that there is a qualifying value content of not less than 40 per cent.</p>
8473.30	<p>A change to subheading 8473.30 from any other heading, except from heading 85.42; or</p> <p>No required change in tariff classification to subheading 8473.30, provided that there is a qualifying value content of not less than 40 per cent.</p>

8473.40-8473.50	<p>A change to subheading 8473.40 through 8473.50 from any other heading; or</p> <p>No required change in tariff classification to subheading 8473.40 through 8473.50, provided that there is a qualifying value content of not less than 40 per cent.</p>
8474.10-8474.80	<p>A change to subheading 8474.10 through 8474.80 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8474.10 through 8474.80, provided that there is a qualifying value content of not less than 40 per cent.</p>
8474.90	<p>A change to subheading 8474.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8474.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8475.10-8475.29	<p>A change to subheading 8475.10 through 8475.29 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8475.10 through 8475.29, provided that there is a qualifying value content of not less than 40 per cent.</p>
8475.90	<p>A change to subheading 8475.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8475.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8476.21-8476.89	<p>A change to subheading 8476.21 through 8476.89 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8476.21 through 8476.89, provided that there is a qualifying value content of not less than 40 per cent.</p>
8476.90	<p>A change to subheading 8476.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8476.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8477.10-8477.80	<p>A change to subheading 8477.10 through 8477.80 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8477.10 through 8477.80, provided that there is a qualifying value content of not less than 40 per cent.</p>
8477.90	<p>A change to subheading 8477.90 from any other heading; or</p>

	No required change in tariff classification to subheading 8477.90, provided that there is a qualifying value content of not less than 40 per cent.
8478.10	A change to subheading 8478.10 from any other subheading; or No required change in tariff classification to subheading 8478.10, provided that there is a qualifying value content of not less than 40 per cent.
8478.90	A change to subheading 8478.90 from any other heading; or No required change in tariff classification to subheading 8478.90, provided that there is a qualifying value content of not less than 40 per cent.
8479.10-8479.89	A change to subheading 8479.10 through 8479.89 from any other subheading; or No required change in tariff classification to subheading 8479.10 through 8479.89, provided that there is a qualifying value content of not less than 40 per cent.
8479.90-8480.79	A change to subheading 8479.90 through 8480.79 from any other heading; or No required change in tariff classification to subheading 8479.90 through 8480.79, provided that there is a qualifying value content of not less than 40 per cent.
8481.10-8481.80	A change to subheading 8481.10 through 8481.80 from any other subheading; or No required change in tariff classification to subheading 8481.10 through 8481.80, provided that there is a qualifying value content of not less than 40 per cent.
8481.90	A change to subheading 8481.90 from any other heading; or No required change in tariff classification to subheading 8481.90, provided that there is a qualifying value content of not less than 40 per cent.
8482.10-8482.80	A change to subheading 8482.10 through 8482.80 from any other subheading; or No required change in tariff classification to subheading 8482.10 through 8482.80, provided that there is a qualifying value content of not less than 40 per cent.
8482.91-8482.99	A change to subheading 8482.91 through 8482.99 from any other heading; or No required change in tariff classification to subheading 8482.91

	through 8482.99, provided that there is a qualifying value content of not less than 40 per cent.
8483.10-8483.60	<p>A change to subheading 8483.10 through 8483.60 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8483.10 through 8483.60, provided that there is a qualifying value content of not less than 40 per cent.</p>
8483.90	<p>A change to subheading 8483.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8483.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
84.84	<p>A change to heading 84.84 from any other chapter; or</p> <p>No required change in tariff classification to heading 84.84, provided that there is a qualifying value content of not less than 40 per cent.</p>
84.85	<p>A change to heading 84.85 from any other heading; or</p> <p>No required change in tariff classification to heading 84.85, provided that there is a qualifying value content of not less than 40 per cent.</p>
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
85.01-85.03	<p>A change to heading 85.01 through 85.03 from any other heading; or</p> <p>No required change in tariff classification to heading 85.01 through 85.03, provided that there is a qualifying value content of not less than 40 per cent.</p>
8504.10-8504.50	<p>A change to subheading 8504.10 through 8504.50 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8504.10 through 8504.50, provided that there is a qualifying value content of not less than 40 per cent.</p>
8504.90	<p>A change to subheading 8504.90 from any other any other heading; or</p> <p>No required change in tariff classification to subheading 8504.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8505.11-8505.30	A change to subheading 8505.11 through 8505.30 from any other subheading; or

	No required change in tariff classification to subheading 8505.11 through 8505.30, provided that there is a qualifying value content of not less than 40 per cent.
8505.90	A change to subheading 8505.90 from any other heading; or No required change in tariff classification to subheading 8505.90, provided that there is a qualifying value content of not less than 40 per cent.
8506.10-8506.80	A change to subheading 8506.10 through 8506.80 from any other subheading; or No required change in tariff classification to subheading 8506.10 through 8506.80, provided that there is a qualifying value content of not less than 40 per cent.
8506.90	A change to subheading 8506.90 from any other heading; or No required change in tariff classification to subheading 8506.90, provided that there is a qualifying value content of not less than 40 per cent.
8507.10-8507.80	A change to subheading 8507.10 through 8507.80 from any other subheading; or No required change in tariff classification to subheading 8507.10 through 8507.80, provided that there is a qualifying value content of not less than 40 per cent.
8507.90	A change to subheading 8507.90 from any other heading; or No required change in tariff classification to subheading 8507.90, provided that there is a qualifying value content of not less than 40 per cent.
8509.10-8509.80	A change to subheading 8509.10 through 8509.80 from any other subheading; or No required change in tariff classification to subheading 8509.10 through 8509.80, provided that there is a qualifying value content of not less than 40 per cent.
8509.90	A change to subheading 8509.90 from any other heading; or No required change in tariff classification to subheading 8509.90, provided that there is a qualifying value content of not less than 40 per cent.
8510.10-8510.30	A change to subheading 8510.10 through 8510.30 from any other subheading; or No required change in tariff classification to subheading 8510.10 through 8510.30, provided that there is a qualifying value content

	of not less than 40 per cent.
8510.90	A change to subheading 8510.90 from any other heading; or No required change in tariff classification to subheading 8510.90, provided that there is a qualifying value content of not less than 40 per cent.
8511.10-8511.80	A change to subheading 8511.10 through 8511.80 from any other subheading; or No required change in tariff classification to subheading 8511.10 through 8511.80, provided that there is a qualifying value content of not less than 40 per cent.
8511.90	A change to subheading 8511.90 from any other heading; or No required change in tariff classification to subheading 8511.90, provided that there is a qualifying value content of not less than 40 per cent.
8512.10-8512.40	A change to subheading 8512.10 through 8512.40 from any other subheading; or No required change in tariff classification to subheading 8512.10 through 8512.40, provided that there is a qualifying value content of not less than 40 per cent.
8512.90	A change to subheading 8512.90 from any other heading; or No required change in tariff classification to subheading 8512.90, provided that there is a qualifying value content of not less than 40 per cent.
8513.10	A change to subheading 8513.10 from any other subheading; or No required change in tariff classification to subheading 8513.10, provided that there is a qualifying value content of not less than 40 per cent.
8513.90	A change to subheading 8513.90 from any other heading; or No required change in tariff classification to subheading 8513.90, provided that there is a qualifying value content of not less than 40 per cent.
8514.10-8514.40	A change to subheading 8514.10 through 8514.40 from any other subheading; or No required change in tariff classification to subheading 8514.10 through 8514.40, provided that there is a qualifying value content of not less than 40 per cent.
8514.90	A change to subheading 8514.90 from any other heading; or

	No required change in tariff classification to subheading 8514.90, provided that there is a qualifying value content of not less than 40 per cent.
8515.11-8515.80	A change to subheading 8515.11 through 8515.80 from any other subheading; or No required change in tariff classification to subheading 8515.11 through 8515.80, provided that there is a qualifying value content of not less than 40 per cent.
8515.90	A change to subheading 8515.90 from any other heading; or No required change in tariff classification to subheading 8515.90, provided that there is a qualifying value content of not less than 40 per cent.
8516.10-8516.80	A change to subheading 8516.10 through 8516.80 from any other subheading; or No required change in tariff classification to subheading 8516.10 through 8516.80, provided that there is a qualifying value content of not less than 40 per cent.
8516.90	A change to subheading 8516.90 from any other heading; or No required change in tariff classification to subheading 8516.90, provided that there is a qualifying value content of not less than 40 per cent.
8517.11-8517.80	A change to subheading 8517.11 through 8517.80 from any other subheading; or No required change in tariff classification to subheading 8517.11 through 8517.80, provided that there is a qualifying value content of not less than 40 per cent.
8517.90	A change to subheading 8517.90 from any other heading; or No required change in tariff classification to subheading 8517.90, provided that there is a qualifying value content of not less than 40 per cent.
8518.10-8518.50	A change to subheading 8518.10 through 8518.50 from any other subheading; or No required change in tariff classification to subheading 8518.10 through 8518.50, provided that there is a qualifying value content of not less than 40 per cent.
8518.90-8523.30	A change to subheading 8518.90 through 8523.30 from any other heading; or No required change in tariff classification to subheading 8518.90

	through 8523.30, provided that there is a qualifying value content of not less than 40 per cent.
8523.90	A change to subheading 8523.90 from any other heading, except from heading 85.42; or No required change in tariff classification to subheading 8523.90, provided that there is a qualifying value content of not less than 40 per cent.
85.24-85.29	A change to heading 85.24 through 85.29 from any other heading; or No required change in tariff classification to heading 85.24 through 85.29, provided that there is a qualifying value content of not less than 40 per cent.
8530.10-8530.80	A change to subheading 8530.10 through 8530.80 from any other subheading; or No required change in tariff classification to subheading 8530.10 through 8530.80, provided that there is a qualifying value content of not less than 40 per cent.
8530.90	A change to subheading 8530.90 from any other heading; or No required change in tariff classification to subheading 8530.90, provided that there is a qualifying value content of not less than 40 per cent.
8531.10-8531.80	A change to subheading 8531.10 through 8531.80 from any other subheading; or No required change in tariff classification to subheading 8531.10 through 8531.80, provided that there is a qualifying value content of not less than 40 per cent.
8531.90	A change to subheading 8531.90 from any other heading; or No required change in tariff classification to subheading 8531.90, provided that there is a qualifying value content of not less than 40 per cent.
8532.10-8532.30	A change to subheading 8532.10 through 8532.30 from any other subheading; or No required change in tariff classification to subheading 8532.10 through 8532.30, provided that there is a qualifying value content of not less than 40 per cent.
8532.90	A change to subheading 8532.90 from any other heading; or No required change in tariff classification to subheading 8532.90, provided that there is a qualifying value content of not less than 40

	per cent.
8533.10-8533.40	<p>A change to subheading 8533.10 through 8533.40 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8533.10 through 8533.40, provided that there is a qualifying value content of not less than 40 per cent.</p>
8533.90-8538.90	<p>A change to subheading 8533.90 through 8538.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8533.90 through 8538.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8539.10-8539.49	<p>A change to subheading 8539.10 through 8539.49 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8539.10 through 8539.49, provided that there is a qualifying value content of not less than 40 per cent.</p>
8539.90	<p>A change to subheading 8539.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8539.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8540.11-8540.89	<p>A change to subheading 8540.11 through 8540.89 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8540.11 through 8540.89, provided that there is a qualifying value content of not less than 40 per cent.</p>
8540.91-8540.99	<p>A change to subheading 8540.91 through 8540.99 from any other heading; or</p> <p>No required change in tariff classification to subheading 8540.91 through 8540.99, provided that there is a qualifying value content of not less than 40 per cent.</p>
8541.10-8541.60	<p>A change to subheading 8541.10 through 8541.60 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8541.10 through 8541.60, provided that there is a qualifying value content of not less than 40 per cent.</p>
8541.90-8542.10	<p>A change to subheading 8541.90 through 8542.10 from any other heading; or</p> <p>No required change in tariff classification to subheading 8541.90</p>

	through 8542.10, provided that there is a qualifying value content of not less than 40 per cent.
8542.21-8542.70	<p>A change to subheading 8542.21 through 8542.70 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8542.21 through 8542.70, provided that there is a qualifying value content of not less than 40 per cent.</p>
8542.90	<p>A change to subheading 8542.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8542.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8543.11-8543.40	<p>A change to subheading 8543.11 through 8543.40 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8543.11 through 8543.40, provided that there is a qualifying value content of not less than 40 per cent.</p>
8543.81-8543.89	<p>A change to subheading 8543.81 through 8543.89 from any other subheading, except from heading 85.42; or</p> <p>No required change in tariff classification to subheading 8543.81 through 8543.89, provided that there is a qualifying value content of not less than 40 per cent.</p>
8543.90-8547.90	<p>A change to subheading 8543.90 through 8547.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8543.90 through 8547.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
8548.10	No required change in tariff classification to subheading 8548.10, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 28.
8548.90	<p>A change to subheading 8548.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 8548.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
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	<p>A change to heading 86.01 through 86.09 from any other heading; or</p> <p>No required change in tariff classification to heading 86.01 through 86.09, provided that there is a qualifying value content of not less than 40 per cent.</p>
Chapter 87	<p>Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof</p> <p>Note: For the purposes of headings 87.02 through 87.04, an originating good of the importing Party may be used, at the discretion of the producer of a good of such heading, as a material in the production of the good in the exporting Party and be considered as an originating material of the exporting Party in calculating the qualifying value content of the good.</p>
87.01	<p>A change to heading 87.01 from any other heading; or</p> <p>No required change in tariff classification to heading 87.01, provided that there is a qualifying value content of not less than 40 per cent.</p>
87.02-87.04	<p>No required change in tariff classification to heading 87.02 through 87.04, provided that there is a qualifying value content of not less than 40 per cent.</p>
87.05-87.08	<p>A change to heading 87.05 through 87.08 from any other heading; or</p> <p>No required change in tariff classification to heading 87.05 through 87.08, provided that there is a qualifying value content of not less than 40 per cent.</p>
8709.11-8709.19	<p>A change to subheading 8709.11 through 8709.19 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8709.11 through 8709.19, provided that there is a qualifying value content of not less than 40 per cent.</p>
8709.90-8715.00	<p>A change to subheading 8709.90 through 8715.00 from any other heading; or</p> <p>No required change in tariff classification to subheading 8709.90 through 8715.00, provided that there is a qualifying value content of not less than 40 per cent.</p>
8716.10-8716.80	<p>A change to subheading 8716.10 through 8716.80 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8716.10 through 8716.80, provided that there is a qualifying value content</p>

	of not less than 40 per cent.
8716.90	A change to subheading 8716.90 from any other heading; or No required change in tariff classification to subheading 8716.90, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 88	Aircraft, spacecraft, and parts thereof
88.01-88.05	A change to heading 88.01 through 88.05 from any other heading; or No required change in tariff classification to heading 88.01 through 88.05, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 89	Ships, boats and floating structures
89.01-89.08	A change to heading 89.01 through 89.08 from any other chapter; or No required change in tariff classification to heading 89.01 through 89.08, provided that there is a qualifying value content of not less than 40 per cent.
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
90.01	A change to heading 90.01 from any other chapter; or No required change in tariff classification to heading 90.01, provided that there is a qualifying value content of not less than 40 per cent.
90.02	A change to heading 90.02 from any other heading; or No required change in tariff classification to heading 90.02, provided that there is a qualifying value content of not less than 40 per cent.
9003.11-9003.19	A change to subheading 9003.11 through 9003.19 from any other subheading; or No required change in tariff classification to subheading 9003.11 through 9003.19, provided that there is a qualifying value content of not less than 40 per cent.
9003.90-9004.90	A change to subheading 9003.90 through 9004.90 from any other heading; or

	No required change in tariff classification to subheading 9003.90 through 9004.90, provided that there is a qualifying value content of not less than 40 per cent.
9005.10-9005.80	A change to subheading 9005.10 through 9005.80 from any other subheading; or No required change in tariff classification to subheading 9005.10 through 9005.80, provided that there is a qualifying value content of not less than 40 per cent.
9005.90	A change to subheading 9005.90 from any other heading; or No required change in tariff classification to subheading 9005.90, provided that there is a qualifying value content of not less than 40 per cent.
9006.10-9006.69	A change to subheading 9006.10 through 9006.69 from any other subheading; or No required change in tariff classification to subheading 9006.10 through 9006.69, provided that there is a qualifying value content of not less than 40 per cent.
9006.91-9006.99	A change to subheading 9006.91 through 9006.99 from any other heading; or No required change in tariff classification to subheading 9006.91 through 9006.99, provided that there is a qualifying value content of not less than 40 per cent.
9007.11-9007.20	A change to subheading 9007.11 through 9007.20 from any other subheading; or No required change in tariff classification to subheading 9007.11 through 9007.20, provided that there is a qualifying value content of not less than 40 per cent.
9007.91-9007.92	A change to subheading 9007.91 through 9007.92 from any other heading; or No required change in tariff classification to subheading 9007.91 through 9007.92, provided that there is a qualifying value content of not less than 40 per cent.
9008.10-9008.40	A change to subheading 9008.10 through 9008.40 from any other subheading; or No required change in tariff classification to subheading 9008.10 through 9008.40, provided that there is a qualifying value content of not less than 40 per cent.
9008.90	A change to subheading 9008.90 from any other heading; or

	No required change in tariff classification to subheading 9008.90, provided that there is a qualifying value content of not less than 40 per cent.
9009.11-9009.30	A change to subheading 9009.11 through 9009.30 from any other subheading; or No required change in tariff classification to subheading 9009.11 through 9009.30, provided that there is a qualifying value content of not less than 40 per cent.
9009.91-9009.99	A change to subheading 9009.91 through 9009.99 from any other heading; or No required change in tariff classification to subheading 9009.91 through 9009.99, provided that there is a qualifying value content of not less than 40 per cent.
9010.10-9010.60	A change to subheading 9010.10 through 9010.60 from any other subheading; or No required change in tariff classification to subheading 9010.10 through 9010.60, provided that there is a qualifying value content of not less than 40 per cent.
9010.90	A change to subheading 9010.90 from any other heading; or No required change in tariff classification to subheading 9010.90, provided that there is a qualifying value content of not less than 40 per cent.
9011.10-9011.80	A change to subheading 9011.10 through 9011.80 from any other subheading; or No required change in tariff classification to subheading 9011.10 through 9011.80, provided that there is a qualifying value content of not less than 40 per cent.
9011.90	A change to subheading 9011.90 from any other heading; or No required change in tariff classification to subheading 9011.90, provided that there is a qualifying value content of not less than 40 per cent.
9012.10	A change to subheading 9012.10 from other subheading; or No required change in tariff classification to subheading 9012.10, provided that there is a qualifying value content of not less than 40 per cent.
9012.90	A change to subheading 9012.90 from any other heading; or No required change in tariff classification to subheading 9012.90, provided that there is a qualifying value content of not less than 40

	per cent.
9013.10-9013.80	<p>A change to subheading 9013.10 through 9013.80 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9013.10 through 9013.80, provided that there is a qualifying value content of not less than 40 per cent.</p>
9013.90	<p>A change to subheading 9013.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 9013.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
9014.10-9014.80	<p>A change to subheading 9014.10 through 9014.80 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9014.10 through 9014.80, provided that there is a qualifying value content of not less than 40 per cent.</p>
9014.90	<p>A change to subheading 9014.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 9014.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
9015.10-9015.80	<p>A change to subheading 9015.10 through 9015.80 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9015.10 through 9015.80, provided that there is a qualifying value content of not less than 40 per cent.</p>
9015.90-9016.00	<p>A change to subheading 9015.90 through 9016.00 from any other heading; or</p> <p>No required change in tariff classification to subheading 9015.90 through 9016.00, provided that there is a qualifying value content of not less than 40 per cent.</p>
9017.10-9017.80	<p>A change to subheading 9017.10 through 9017.80 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9017.10 through 9017.80, provided that there is a qualifying value content of not less than 40 per cent.</p>
9017.90-9021.90	<p>A change to subheading 9017.90 through 9021.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 9017.90 through 9021.90, provided that there is a qualifying value content</p>

	of not less than 40 per cent.
9022.12-9022.30	<p>A change to subheading 9022.12 through 9022.30 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9022.12 through 9022.30, provided that there is a qualifying value content of not less than 40 per cent.</p>
9022.90-9023.00	<p>A change to subheading 9022.90 through 9023.00 from any other heading; or</p> <p>No required change in tariff classification to subheading 9022.90 through 9023.00, provided that there is a qualifying value content of not less than 40 per cent.</p>
9024.10-9024.80	<p>A change to subheading 9024.10 through 9024.80 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9024.10 through 9024.80, provided that there is a qualifying value content of not less than 40 per cent.</p>
9024.90	<p>A change to subheading 9024.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 9024.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
9025.11-9025.80	<p>A change to subheading 9025.11 through 9025.80 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9025.11 through 9025.80, provided that there is a qualifying value content of not less than 40 per cent.</p>
9025.90	<p>A change to subheading 9025.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 9025.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
9026.10-9026.80	<p>A change to subheading 9026.10 through 9026.80 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9026.10 through 9026.80, provided that there is a qualifying value content of not less than 40 per cent.</p>
9026.90	<p>A change to subheading 9026.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 9026.90, provided that there is a qualifying value content of not less than 40 per cent.</p>

9027.10-9027.80	<p>A change to subheading 9027.10 through 9027.80 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9027.10 through 9027.80, provided that there is a qualifying value content of not less than 40 per cent.</p>
9027.90	<p>A change to subheading 9027.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 9027.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
9028.10-9028.30	<p>A change to subheading 9028.10 through 9028.30 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9028.10 through 9028.30, provided that there is a qualifying value content of not less than 40 per cent.</p>
9028.90	<p>A change to subheading 9028.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 9028.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
9029.10-9029.20	<p>A change to subheading 9029.10 through 9029.20 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9029.10 through 9029.20, provided that there is a qualifying value content of not less than 40 per cent.</p>
9029.90	<p>A change to subheading 9029.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 9029.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
9030.10-9030.89	<p>A change to subheading 9030.10 through 9030.89 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9030.10 through 9030.89, provided that there is a qualifying value content of not less than 40 per cent.</p>
9030.90	<p>A change to subheading 9030.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 9030.90, provided that there is a qualifying value content of not less than 40 per cent.</p>
9031.10-9031.80	<p>A change to subheading 9031.10 through 9031.80 from any other subheading; or</p>

	No required change in tariff classification to subheading 9031.10 through 9031.80, provided that there is a qualifying value content of not less than 40 per cent.
9031.90	A change to subheading 9031.90 from any other heading; or No required change in tariff classification to subheading 9031.90, provided that there is a qualifying value content of not less than 40 per cent.
9032.10-9032.89	A change to subheading 9032.10 through 9032.89 from any other subheading; or No required change in tariff classification to subheading 9032.10 through 9032.89, provided that there is a qualifying value content of not less than 40 per cent.
9032.90-9033.00	A change to subheading 9032.90 through 9033.00 from any other heading; or No required change in tariff classification to subheading 9032.90 through 9033.00, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 91	Clocks and watches and parts thereof
91.01-91.10	A change to heading 91.01 through 91.10 from any other heading; or No required change in tariff classification to heading 91.01 through 91.10, provided that there is a qualifying value content of not less than 40 per cent.
9111.10-9111.80	A change to subheading 9111.10 through 9111.80 from any other subheading; or No required change in tariff classification to subheading 9111.10 through 9111.80, provided that there is a qualifying value content of not less than 40 per cent.
9111.90	A change to subheading 9111.90 from any other heading; or No required change in tariff classification to subheading 9111.90, provided that there is a qualifying value content of not less than 40 per cent.
9112.20	A change to subheading 9112.20 from any other subheading; or No required change in tariff classification to subheading 9112.20, provided that there is a qualifying value content of not less than 40 per cent.
9112.90	A change to subheading 9112.90 from any other heading; or

	No required change in tariff classification to subheading 9112.90, provided that there is a qualifying value content of not less than 40 per cent.
91.13	A change to heading 91.13 from any other heading.
91.14	A change to heading 91.14 from any other heading; or No required change in tariff classification to heading 91.14, provided that there is a qualifying value content of not less than 40 per cent.
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; or No required change in tariff classification to heading 92.01 through 92.09, provided that there is a qualifying value content of not less than 40 per cent.
Section XIX	Arms and ammunition; parts and accessories thereof (chapter 93)
Chapter 93	Arms and ammunition; parts and accessories thereof
93.01-93.07	A change to heading 93.01 through 93.07 from any other heading; or No required change in tariff classification to heading 93.01 through 93.07, provided that there is a qualifying value content of not less than 40 per cent.
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 subheading; or No required change in tariff classification to subheading 9401.10 through 9401.80, provided that there is a qualifying value content of not less than 40 per cent.
9401.90	A change to subheading 9401.90 from any other heading.
94.02	A change to heading 94.02 from any other chapter; or No required change in tariff classification to heading 94.02, provided that there is a qualifying value content of not less than 40 per cent.
9403.10-9403.80	A change to subheading 9403.10 through 9403.80 from any other subheading; or

	No required change in tariff classification to subheading 9403.10 through 9403.80, provided that there is a qualifying value content of not less than 40 per cent.
9403.90-9404.10	A change to subheading 9403.90 through 9404.10 from any other chapter; or No required change in tariff classification to subheading 9403.90 through 9404.10, provided that there is a qualifying value content of not less than 40 per cent.
9404.21-9404.29	A change to subheading 9404.21 through 9404.29 from any other chapter.
9404.30	A change to subheading 9404.30 from any other chapter; or No required change in tariff classification to subheading 9404.30, provided that there is a qualifying value content of not less than 40 per cent.
9404.90	A change to quilts and eiderdowns of subheading 9404.90 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, or 55.12 through 55.16. 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 subheading; or No required change in tariff classification to subheading 9405.10 through 9405.60, provided that there is a qualifying value content of not less than 40 per cent.
9405.91-9405.99	A change to subheading 9405.91 through 9405.99 from any other heading; or No required change in tariff classification to subheading 9405.91 through 9405.99, provided that there is a qualifying value content of not less than 40 per cent.
94.06	A change to heading 94.06 from any other chapter; or No required change in tariff classification to heading 94.06, provided that there is a qualifying value content of not less than 40 per cent.
Chapter 95	Toys, games and sports requisites; parts and accessories thereof
95.01-95.08	A change to heading 95.01 through 95.08 from any other heading; or No required change in tariff classification to heading 95.01 through 95.08, provided that there is a qualifying value content of not less

	than 40 per cent.
Chapter 96	Miscellaneous manufactured articles
96.01	A change to heading 96.01 from any other chapter.
96.02-96.04	A change to heading 96.02 through 96.04 from any other chapter; or No required change in tariff classification to heading 96.02 through 96.04, provided that there is a qualifying value content of not less than 40 per cent.
96.05	A change to heading 96.05 from any other heading.
96.06	A change to heading 96.06 from any other chapter; or No required change in tariff classification to heading 96.06, provided that there is a qualifying value content of not less than 40 per cent.
9607.11-9607.19	A change to subheading 9607.11 through 9607.19 from any other subheading; or No required change in tariff classification to subheading 9607.11 through 9607.19, provided that there is a qualifying value content of not less than 40 per cent.
9607.20	A change to subheading 9607.20 from any other chapter; or No required change in tariff classification to subheading 9607.20, provided that there is a qualifying value content of not less than 40 per cent.
9608.10-9608.40	A change to subheading 9608.10 through 9608.40 from any other subheading; or No required change in tariff classification to subheading 9608.10 through 9608.40, provided that there is a qualifying value content of not less than 40 per cent.
9608.50	A change to subheading 9608.50 from any other subheading, except from subheading 9608.10 through 9608.40; or No required change in tariff classification to subheading 9608.50, provided that there is a qualifying value content of not less than 40 per cent.
9608.60-9612.20	A change to subheading 9608.60 through 9612.20 from any other heading; or No required change in tariff classification to subheading 9608.60 through 9612.20, provided that there is a qualifying value content of not less than 40 per cent.
9613.10-9613.80	A change to subheading 9613.10 through 9613.80 from any other

	subheading; or
	No required change in tariff classification to subheading 9613.10 through 9613.80, provided that there is a qualifying value content of not less than 40 per cent.
9613.90-9618.00	A change to subheading 9613.90 through 9618.00 from any other heading; or
	No required change in tariff classification to subheading 9613.90 through 9618.00, provided that there is a qualifying value content of not less than 40 per cent.
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; or
	No required change in tariff classification to heading 97.01 through 97.06, provided that there is a qualifying value content of not less than 40 per cent.

Annex 3 referred to in Chapter 3
Minimum Data Requirement for Certificate of Origin

1. Exporter's name, address and country
2. Importer or consignee'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
8. Marks, numbers, number and kind of packages; Description of good(s)
9. Quantity (Unit)
10. Preference criterion
11. Other instances
12. Declaration by the exporter
13. Certification
14. (a) With respect to good(s) of chapter 16 of the Harmonized System, materials taken by the authorized fishing vessels on the IOTC Record, and, names, registered numbers and nationalities of such vessels (if such materials were used in the production of the good(s));
(b) With respect to good(s) of chapter 7, 16 or 18 through 20 of the Harmonized System, materials of non-Parties which are member countries of the ASEAN and names of such non-Parties (if such materials were used in the production of the good(s)); and
(c) With respect to good(s) chapter 61 or 62 of the Harmonized System, materials of the other Party or non-Parties which are member countries of the ASEAN, processes conducted in such Party or non-Parties, and names of such Party or non-Parties(if such materials were used in the production of the good(s))

Annex 4 referred to in Chapter 6 Annex on Electrical Products

Part 1 Scope and Coverage

1. This Annex applies to conformity assessment procedures for all electrical products that in Japan and Thailand, respectively, are subject to conformity assessment procedures conducted by conformity assessment bodies, as set out in the laws, regulations and administrative provisions of each Party specified in Section I of Part 2 of this Annex.
2. For the purposes of this Annex, the criteria for registration or designation shall be consistent with the relevant criteria, as provided for by the International Organization for Standardization (ISO) and the International Electrotechnical Commission (IEC).
3. The term “amendments” referred to in Part 2 of this Annex means the amendments of its applicable laws, regulations and administrative provisions which do not change their objectives. For the purposes of this Annex, the term “amendments” includes the following cases where:
 - (a) a Party entirely or partially changes any of its applicable laws, regulations and/or administrative provisions listed in Part 2 of this Annex, whether or not their titles are changed;
 - (b) a Party repeals any of its applicable laws, regulations and/or administrative provisions listed in Part 2 of this Annex and adopts new laws, regulations and/or administrative provisions substituting for the previous laws, regulations and/or administrative provisions, whether or not the previous titles are changed; and
 - (c) a Party incorporates the whole or a relevant part of any of its applicable laws, regulations and/or administrative provisions listed in Part 2 of this Annex into other laws, regulations and/or administrative provisions.

Part 2

The Applicable Laws, Regulations and Administrative Provisions, and Registering Authorities or Designating Authorities

Section I: The Applicable Laws, Regulations and Administrative Provisions Stipulating Electrical Products

Japan	Thailand
<ol style="list-style-type: none"> 1. Electrical Appliance and Material Safety Law (Law No. 234, 1961) and amendments thereto 2. Cabinet Order of the Electrical Appliance and Material Safety Law (Cabinet Order No. 324, 1962) and amendments thereto 	<ol style="list-style-type: none"> 1. Industrial Product Standards Act B.E.2511 (1968) and amendments thereto 2. The following Royal Decrees concerning electrical products and amendments thereto <ol style="list-style-type: none"> 2.1 TIS 4 Part 1-2529 (1986) Incandescent lamps 2.2 TIS 10-2529 (1986) Low-voltage distribution link fuses 2.3 TIS 11-2531 (1988) PVC insulated copper cables 2.4 TIS 23-2521 (1978) Ballast for fluorescent lamps 2.5 TIS 183-2528 (1985) Starters for fluorescent lamps 2.6 TIS 293-2541 (1998) PVC-insulated aluminium cables 2.7 TIS 344-2530 (1987) Lampholders for tubular fluorescent lamps and starterholders 2.8 TIS 366-2547 (2004) Electric irons: safety requirement 2.9 TIS 824-2531 (1988) Electrical switches 2.10 TIS 870-2532 (1989) Electric stoves; open type heating elements: safety requirements 2.11 TIS 934-2533 (1990) A.C. electric fans: safety requirements 2.12 TIS 956-2533 (1990) Fluorescent lamps: safety requirements

Japan	Thailand
	<p>2.13 TIS 1195-2536 (1993) Mains operated electronic and related apparatus for household and similar general use: safety requirements</p> <p>2.14 TIS 1291-2545 (2002) Uninterruptible power systems</p> <p>2.15 TIS 1389-2539 (1996) Tumbler dryers: safety requirements</p> <p>2.16 TIS 1463-2540 (1997) Washing machines: safety requirements</p> <p>2.17 TIS 1955-2542 (1999) Lighting and similar equipment: radio disturbance limits</p> <p>2.18 TIS 2062-2543 (2000) Electric thermopots: safety requirements</p> <p>2.19 2.19 TIS 2134-2545 (2002) Room air conditioners: environment requirements ; energy efficiency</p>

Section II: The Applicable Laws, Regulations and Administrative Provision Stipulating the Technical Requirements and the Conformity Assessment Procedures

Japan	Thailand
<ol style="list-style-type: none"> 1. Electrical Appliance and Material Safety Law (Law No. 234, 1961) and amendments thereto 2. Ordinance of the Electrical Appliance and Material Safety Law (Ordinance of the Ministry of International Trade and Industry No.84, 1962) and amendments thereto 3. Ordinance concerning Technical Requirements for Electrical Appliances and Materials (Ordinance of the Ministry of International Trade and Industry No.85, 1962) and amendments thereto 4. Public Announcement for the Technical Requirements pursuant to paragraph 2 of the Ordinance concerning Technical Requirements for Electrical Appliances and Materials (Ordinance of the Ministry of International Trade and Industry No.85, 1962)(Public Announcement by the Minister of Economy, Trade and Industry, HEISEI14.03.13 SHO No. 6 (18 March 2002)) and amendments thereto 5. Working Regulations for the Ordinance concerning Technical Requirements for Electrical Appliances and Materials (50 Shikobu No. 192 (1975)) and amendments thereto 	<ol style="list-style-type: none"> 1. Industrial Product Standards Act B.E.2511 (1968) and amendments thereto 2. The following Royal Decrees concerning electrical products and amendments thereto <ol style="list-style-type: none"> 2.1 TIS 4 Part 1-2529 (1986) Incandescent lamps 2.2 TIS 10-2529 (1986) Low-voltage distribution link fuses 2.3 TIS 11-2531 (1988) PVC insulated copper cables 2.4 TIS 23-2521 (1978) Ballast for fluorescent lamps 2.5 TIS 183-2528 (1985) Starters for fluorescent lamps 2.6 TIS 293-2541 (1998) PVC-insulated aluminium cables 2.7 TIS 344-2530 (1987) Lampholders for tubular fluorescent lamps and starterholders 2.8 TIS 366-2547 (2004) Electric irons: safety requirement 2.9 TIS 824-2531 (1988) Electrical switches 2.10 TIS 870-2532 (1989) Electric stoves; open type heating elements: safety requirements 2.11 TIS 934-2533 (1990) A.C. electric fans: safety requirements 2.12 TIS 956-2533 (1990) Fluorescent lamps: safety requirements 2.13 TIS 1195-2536 (1993) Mains operated electronic and related apparatus for household and similar general use: safety requirements

Japan	Thailand
	<p>2.14 TIS 1291-2545 (2002) Uninterruptible power systems</p> <p>2.15 TIS 1389-2539 (1996) Tumbler dryers: safety requirements</p> <p>2.16 TIS 1463-2540 (1997) Washing machines : safety requirements</p> <p>2.17 TIS 1955-2542 (1999) Lighting and similar equipment: radio disturbance limits</p> <p>2.18 TIS 2062-2543 (2000) Electric thermopots: safety requirements</p> <p>2.19 TIS 2134-2545 (2002) Room air conditioners: environment requirements ; energy efficiency</p> <p>3. The following Particular Requirements for Product Certification of the electrical products and amendments thereto</p> <p>3.1 Particular Requirements for Product Certification of Incandescent lamps TIS 4 Part 1 – 2529, dated 8 December, B.E.2540 (1997)</p> <p>3.2 Particular Requirements for Product Certification of Low-voltage distribution link fuses TIS 10- 2529, dated 14 September, B.E.2541 (1998)</p> <p>3.3 Particular Requirements for Product Certification of PVC insulated copper cables TIS 11- 2531, dated 25 June, B.E.2545 (2002)</p> <p>3.4 Particular Requirements for Product Certification of Ballast for fluorescent lamps TIS 23 – 2521, dated 23 April, B.E.2542 (1999)</p> <p>3.5 Particular Requirements for Product Certification of Starters for fluorescent lamps TIS 183 – 2528, dated 26 June, B.E.2546 (2003)</p>

Japan	Thailand
	<p>3.6 Particular Requirements for Product Certification of PVC-insulated aluminium cables TIS 293-2541, dated 9 February, B.E.2547 (2006)</p> <p>3.7 Particular Requirements for Product Certification of Lampholders for tubular fluorescent lamps and starterholders TIS 344-2530, dated 26 April, B.E.2542 (1999)</p> <p>3.8 Particular Requirements for Product Certification of Electric irons: safety requirement TIS 366- 2547, dated 13 May, B.E.2548 (2005)</p> <p>3.9 Particular Requirements for Product Certification of Electrical switches TIS 824- 2531, dated 30 December, B.E.2547 (2004)</p> <p>3.10 Particular Requirements for Product Certification of Electric stoves; open type heating elements: safety requirements TIS 870- 2532, dated 13 November, B.E.2546 (2003)</p> <p>3.11 Particular Requirements for Product Certification of A.C. electric fans: safety requirements TIS 934- 2533, dated 5 July, B.E.2548 (2005)</p> <p>3.12 Particular Requirements for Product Certification of Fluorescent lamps: safety requirements TIS 956- 2533, dated 18 July, B.E.2546 (2003)</p> <p>3.13 Particular Requirements for Product Certification of Mains operated electronic and related apparatus for household and similar general use: safety requirements TIS 1195- 2536, dated 6 May, B.E.2548 (2005)</p> <p>3.14 Particular Requirements for Product Certification of Uninterruptible power systems TIS 1291- 2545, dated 6 September, B.E.2548 (2005)</p>

Japan	Thailand
	<p>3.15 Particular Requirements for Product Certification of Tumbler dryers : safety requirements TIS 1389- 2539, dated 6 January, B.E.2549 (2006)</p> <p>3.16 Particular Requirements for Product Certification of Washing machines : safety requirements TIS 1463- 2540, dated 6 July, B.E.2548 (2005)</p> <p>3.17 Particular Requirements for Product Certification of Lighting and similar equipment: radio disturbance limits TIS 1955- 2542, dated 26 June, B.E.2546 (2003)</p> <p>3.18 Particular Requirements for Product Certification of Electric thermopots: safety requirements TIS 2062- 2543, dated 5 July, B.E.2546 (2003)</p> <p>3.19 Particular Requirements for Product Certification of Room air conditioners: environment requirements; energy efficiency TIS 2134- 2545, dated 13 July, B.E.2547 (2004)</p> <p>4. Ministerial Regulation of the Ministry of Industry published in the Government Gazette Vol.121, Part 27 A, dated 16 April, B.E. 2547(2004) and amendments thereto</p> <p>5. Thai Industrial Standards Institute Notification on Conformity Assessment Procedure for Conformity Assessment Body under Mutual Recognition Chapter of the Agreement between Japan and the Kingdom of Thailand for an Economic Partnership, dated 24 January, B.E.2549 (2006), and amendments thereto</p>

Section III: The Applicable Laws, Regulations and Administrative Provisions Stipulating the Criteria for Registration or Designation

Japan	Thailand
<ol style="list-style-type: none"> 1. Electrical Appliance and Material Safety Law (Law No.234, 1961) and amendments thereto 2. Cabinet Order of the Electrical Appliance and Material Safety Law (Cabinet Order No.324, 1962) and amendments thereto 3. Ordinance of the Electrical Appliance and Material Safety Law (Ordinance of the Ministry of International Trade and Industry No.84, 1962) and amendments thereto 	<ol style="list-style-type: none"> 1. Industrial Product Standards Act B.E.2511 (1968) and amendments thereto 2. Thai Industrial Standards Institute Notification on Criteria and Conditions: General Requirements for Designation of Conformity Assessment Body for Thai Industrial Standards under Mutual Recognition Chapter of the Agreement between Japan and the Kingdom of Thailand for an Economic Partnership, dated 24 January, B.E. 2549 (2006), and amendments thereto

Section IV: Registering Authorities or Designating Authorities

Japan	Thailand
Ministry of Economy, Trade and Industry or an authority succeeding this ministry	Thai Industrial Standards Institute, Ministry of Industry or an authority succeeding this institute

Annex 5 referred to in Chapter 7

Schedules of Specific Commitments in relation to Article 77

Part 1

Explanatory Notes

1. Alphabets indicated against individual sectors or subsectors and numbers in parentheses are references to the Services Sectoral Classification List (GATT Secretariat's Document MTN.GNS/W/120, dated 10 July 1991) and the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991). These alphabetical and numerical divisions are indicated to enhance the clarity in the description of specific commitments, but shall not be construed as being a part of the specific commitments.
2. The scheduling of specific commitments follows the Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, dated 28 March 2001). The Guidelines shall not, however, be construed as being legally binding.
3. The modes of supply 1), 2), 3) and 4) indicated in this Schedule correspond respectively to the supply of services defined in subparagraphs (y)(i), (ii), (iii) and (iv) of Article 73.
4. The entry "None" means no limitation other than those specified in the horizontal section.
5. The entry "Unbound" means no specific commitment. Sectors or subsectors which are not subject to any specific commitment under Article 74, 75 or 76 are sectors or subsectors in which the entry "Unbound" appears for all modes of supply in both market access and national treatment columns, and no entry appears in the additional commitments column.
6. The entry "Unbound*" means unbound due to lack of technical feasibility.
7. The use of "***" against individual CPC codes indicates that the specific commitment for that code does not extend to the total range of services covered under that code.
8. The commitment for freight transport agency services does not include freight forwarding services by air transport services.

Part 2
Schedule of Japan

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons				
Sector or subsector	SS	Limitations on market access	Limitations on national treatment	Additional commitments
SECTOR-SPECIFIC COMMITMENTS				
1. BUSINESS SERVICES				
A. Professional Services				
a) Legal services supplied by a lawyer qualified as "Bengoshi" under Japanese law (CPC 861)	SS	1) None except that: services must be supplied by a natural person or by a Legal Profession Corporation ¹ ; and commercial presence is required. 2) None except that: services must be supplied by a natural person or by a Legal Profession Corporation; and commercial presence is required. 3) None except that services must be supplied by a natural person or by a Legal Profession Corporation. 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	
a) Legal advisory services on law of jurisdiction where the service	SS	1) None except that: services must be supplied by	1) None except that a service supplier is required to stay in Japan not less than 180	

1 A Legal Profession Corporation under Japanese law is composed of one or more partners who are lawyers qualified as "Bengoshi" under Japanese law and have the right and obligation to execute activities of the Legal Profession Corporation.

<p>supplier is a qualified lawyer (CPC 861**)</p> <p>(a) Legal advisory services on law does not include:</p> <p>(i) legal representation services for juridical procedures in courts and other government agencies as well as preparation of legal documents for such procedures;</p> <p>(ii) expression of legal opinions concerning laws other than laws of the jurisdiction where the service supplier is qualified as a lawyer (hereinafter referred to as the "jurisdiction" in this sector);</p> <p>(iii) legal representation services for the entrustment of the preparation of notarial deeds; and</p> <p>(iv) those activities concerning a</p>	<p>a natural person; and commercial presence is required.</p> <p>2) None</p> <p>3) None except that services must be supplied by a natural person.</p> <p>4) None except that commercial presence is required.</p>	<p>days in a year.</p> <p>2) None</p> <p>3) None</p> <p>4) None except that a service supplier is required to stay in Japan not less than 180 days in a year.</p>	<p>3) (a) Practice of international law is permitted, provided that the international law is or was in force in the jurisdiction.</p> <p>Practice of third country law is permitted, according to written advice on each issue from competent persons (e.g. lawyers qualified in the third country and engaging in legal business concerning the law of that country).</p> <p>Practice of Japanese law is not permitted.</p> <p>(b) Association with Bengoshi is permitted.</p> <p>Employment of Bengoshi is permitted.</p> <p>(c) Use of firm name is</p>
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<p>legal case whose primary objective is the acquisition or loss or change of rights concerning real property in Japan or of industrial property rights, mining rights or other rights arising upon registration thereof with government agencies in Japan.</p> <p>(b) A service supplier shall be required to cooperate with Bengoshi or to ask for his advice in a legal case concerning family relations or inheritance, in which a Japanese national is involved as a party, or in a legal case whose objective is the acquisition or loss or change of rights concerning real property in Japan or of industrial property rights, mining rights or other rights arising upon registration thereof with government agencies in Japan, as long as the above objective is not the primary one.</p>			<p>unrestricted, provided that it is followed with reference to "Gaikoku-Ho-Jimu-Bengoshi Jimusho".</p> <p>(d) Representation in international arbitration is permitted.</p>
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Note to the Specific Commitment in the Sector of Legal Advisory Services on Law of Jurisdiction
Where the Service Supplier is a Qualified Lawyer

A service supplier must be recognised as "Gaikoku-Ho-Jimu-Bengoshi" by the Minister of Justice and register with the Japan Federation of Bar Associations.

The conditions for granting recognition by the Minister of Justice are as follows:

- (a) The service supplier is qualified as a lawyer in that jurisdiction.
- (b) The service supplier has been engaged as a lawyer for at least 3 years in that jurisdiction.
- (c) The service supplier is not subject to such conditions of disqualification in that jurisdiction which, if applied to Bengoshi, would disqualify the Bengoshi.
- (d) The service supplier possesses the intention to undertake the profession in good faith.
- (e) The service supplier possesses plans, residence and financial basis to perform his functions properly and steadily.
- (f) The service supplier possesses capability to compensate for damages caused to the client, if any.

a) Legal services supplied by a judicial scrivener qualified as "Shiho-Shoshi" under Japanese law (CPC 861**)	SS	<p>1) None except that: services must be supplied by a natural person or by a Judicial Scrivener Corporation²; and commercial presence is required.</p> <p>2) None except that: services must be supplied by a natural person or by a Judicial Scrivener Corporation; and commercial presence is required.</p> <p>3) None except that services must be supplied by a natural person or by a Judicial Scrivener Corporation.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	
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² A Judicial Scrivener Corporation under Japanese law is composed of two or more partners who are judicial scriveners qualified as "Shiho-Shoshi" under Japanese law and have the right and obligation to execute activities of the Judicial Scrivener Corporation.

		4) None except that commercial presence is required.	4) None	
a) Legal services supplied by an administrative scrivener qualified as "Gyousei-Shoshi" under Japanese law (CPC 861**)	SS	1) None except that: services must be supplied by a natural person or by an Administrative Scrivener Corporation ³ ; and commercial presence is required. 2) None except that: services must be supplied by a natural person or by an Administrative Scrivener Corporation; and commercial presence is required. 3) None except that services must be supplied by a natural person or by an Administrative Scrivener Corporation. 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	
a) Legal services supplied by a certified social insurance and labour consultant qualified as a "Shakai-Hoken-Romushi" under Japanese law (CPC 861**)	SS	1) None except that: services must be supplied by a natural person or by a Certified Social Insurance and Labour Consultant Corporation ⁴ ; and commercial presence is	1) None	

3 An Administrative Scrivener Corporation under Japanese law is composed of two or more partners who are administrative scriveners qualified as "Gyousei-Shoshi" under Japanese law and have the right and obligation to execute activities of the Administrative Scrivener Corporation.

4 A Certified Social Insurance and Labour Consultant Corporation under Japanese law is composed of two or more partners who are certified social insurance and labour consultants qualified as "Shakai-Hoken-Romushi" under Japanese law and have the right and obligation to execute activities of the Certified Social Insurance and Labour Consultant Corporation.

		<p>required.</p> <p>2) None except that: services must be supplied by a natural person or by a Certified Social Insurance and Labour Consultant Corporation; and commercial presence is required.</p> <p>3) None except that services must be supplied by a natural person or by a Certified Social Insurance and Labour Consultant Corporation.</p> <p>4) None except that commercial presence is required.</p>	<p>2) None</p> <p>3) None</p> <p>4) None</p>	
a) Legal services supplied by a patent attorney qualified as "Benrishi" under Japanese law (CPC 86119, 8612, 8613, 8619)	SS	<p>1) None except that: services must be supplied by a natural person or by a Patent Business Corporation⁵; and commercial presence is required for a Patent Business Corporation.</p> <p>2) None except that: services must be supplied by a natural person or by a Patent Business Corporation; and commercial presence is required for a Patent Business Corporation.</p> <p>3) None except that services must be supplied by a natural person or by a Patent</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	

5 A Patent Business Corporation under Japanese law is composed of two or more partners who are patent attorneys qualified as "Benrishi" under Japanese law and who have the right and obligation to execute activities of the Patent Business Corporation.

		Business Corporation.		
		4) None	4) None	
a) Legal services supplied by a maritime procedure agent qualified as "Kaijidairishi" under Japanese law (CPC 861**)	SS	1) None except that services must be supplied by a natural person. 2) None except that services must be supplied by a natural person. 3) None except that services must be supplied by a natural person. 4) None	1) None 2) None 3) None 4) None	
a) Legal services supplied by a land and house surveyor qualified as "Tochi-Kaoku-Chosashi" under Japanese law (CPC 861**)	SS	1) None except that: services must be supplied by a natural person or by a Land and House Surveyor Corporation ⁶ ; and commercial presence is required. 2) None except that: services must be supplied by a natural person or by a Land and House Surveyor Corporation; and commercial presence is required. 3) None except that services must be supplied by a natural person or by a Land and House Surveyor Corporation. 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	

6 A Land and House Surveyor Corporation under Japanese law is composed of two or more partners who are land and house surveyors qualified as "Tochi-Kaoku-Chosashi" under Japanese law and have the right and obligation to execute activities of the Land and House Surveyor Corporation.

b) Accounting, auditing and bookkeeping services (CPC 862)	SS	<p>1) None except that: provision of the services that must be supplied by an accountant qualified as "Koninkaikeishi" or an Audit Corporation⁷ under Japanese law is restricted to a natural person or an Audit Corporation; and commercial presence is required for an Audit Corporation.</p> <p>2) None except that: provision of the services that must be supplied by an accountant qualified as "Koninkaikeishi" or an Audit Corporation under Japanese law is restricted to a natural person or an Audit Corporation; and commercial presence is required for an Audit Corporation.</p> <p>3) None except that provision of the services that must be supplied by an accountant qualified as "Koninkaikeishi" or an Audit Corporation under Japanese law is restricted to a natural person or an Audit Corporation.</p> <p>4) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	
c) Taxation services	SS	1) None except that as for	1) None	

⁷ An Audit Corporation under Japanese law is composed of five or more partners who are accountants qualified as "Koninkaikeishi" under Japanese law and who have the right and obligation to execute activities of the Audit Corporation.

(CPC 863)		<p>certified public tax accountant services stipulated in Certified Public Tax Accountant Law (Law No. 237 of 1951):</p> <p>services must be supplied by a natural person or by a Certified Tax Accountant Corporation⁸; and</p> <p>commercial presence is required.</p>		
		<p>2) None except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law:</p>	<p>2) None</p>	
		<p>services must be supplied by a natural person or by a Certified Tax Accountant Corporation; and</p> <p>commercial presence is required.</p>		
		<p>3) None except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law, services must be supplied by a natural person or by a Certified Tax Accountant Corporation.</p>	<p>3) None</p>	
		<p>4) None except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law, commercial presence is required.</p>	<p>4) None</p>	

8 A Certified Tax Accountant Corporation under Japanese law is composed of two or more partners who are tax accountants qualified as "Zeirishi" under Japanese law and who have the right and obligation to execute activities of the Certified Tax Accountant Corporation.

d), e) Architectural services which must be supplied by a service supplier qualified as "Kenchikushi" under Japanese law, or by a service supplier using "Kenchikushi" (CPC 86712, 86713, 86714 ⁹) (CPC 86722, 86723, 86724 ⁹ , 86725 ⁹ , 86727 ⁹)	SS	1) None except that commercial presence is required. 2) None except that commercial presence is required. 3) None 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	
d), e), g) Architectural services which may be supplied by a service supplier not qualified as "Kenchikushi" under Japanese law, or by a service supplier not using "Kenchikushi" (CPC 8671, 8672 ¹⁰ , 86742 ¹⁰)	SS	1) None ¹¹ 2) None ¹¹ 3) None 4) None ¹¹	1) None 2) None 3) None 4) None	
e), f) Engineering services and integrated engineering services (CPC 8672 ¹² , 8673 ¹²)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
e), g) F e), F m) Civil engineering consulting services (CPC 86721 ¹³ , 86724 ¹³ , 86727 ¹³ , 86729 ¹³)	SS	1) None 2) None 3) None	1) None 2) None 3) None	

9 Limited to services necessary for building construction excluding post-construction services.

10 Limited to services necessary for building construction.

11 In the case where the services are supplied by a service supplier who is qualified as "Kenchikushi" under Japanese law, or by a service supplier using "Kenchikushi", commercial presence is required.

12 Excluding architectural services and civil engineering consulting services.

13 Limited to services necessary for civil engineering excluding engineering design services for buildings.

(CPC 86741, 86742 ¹³) (CPC 86761 ¹³) (CPC 86751 ¹³ , 86752 ¹³)		4) None	4) None
g) Urban planning and landscape architectural services (CPC 8674 ¹²)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None
h) Medical and dental services (CPC 9312)		1) Unbound* 2) Unbound 3) Unbound 4) Unbound	1) Unbound* 2) Unbound 3) Unbound 4) Unbound
i) Veterinary services (CPC 932)		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None
j) Services supplied by midwives, nurses and para-medical personnel (CPC 93191)		1) Unbound* 2) Unbound 3) Unbound 4) Unbound	1) Unbound* 2) Unbound 3) Unbound 4) Unbound
j) Services supplied by physiotherapists qualified as "Rigakuryohoushi" under Japanese law (CPC 93191**)		1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) Unbound	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) None

k) Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
B. Computer and Related Services (excluding air transport services: computer reservation system) (CPC 841, 842, 843, 844, 845, 849)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
C. Research and Development Services				
a) Research and development services on natural sciences (CPC 851)	SS	1) None 2) None 3) None	1) None 2) None 3) None	
b) Research and development services on social sciences and humanities (CPC 852)		4) None	4) None	
c) Interdisciplinary research and development services (CPC 853)				
D. Real Estate Services				
a) Real estate services involving own or leased property (for property in Japan) (CPC 821)	SS	1) None except that commercial presence is required. 2) None except that commercial presence is required. 3) None 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	
a) Real estate services	SS	1) None	1) None	

involving own or leased property (for property outside Japan) (CPC 821)		2) None 3) None 4) None	2) None 3) None 4) None	
b) Real estate services on a fee or contract basis (for property in Japan) (CPC 822)	SS	1) None except that commercial presence is required. 2) None except that commercial presence is required. 3) None 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	
b) Real estate services on a fee or contract basis (for property outside Japan) (CPC 822)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
E. Rental and Leasing Services without Operators				
a) Rental and leasing services, without operators, relating to ships ¹⁴ (CPC 83103)	SS	1) None 2) None 3) None	1) None 2) None 3) None except that prior notification is required for coastwise ship leasing services in accordance with the Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949).	

14 In the case that services are supplied through the use of ship flying the flag of Japan, the ship must be owned by:

- (a) a natural person with Japanese nationality; or
- (b) an enterprise established under Japanese law, with all representatives ("daihyosha") and not less than two-thirds of executives administering the affairs of the enterprise ("gyomu-wo-shikkosuru yakuin") having Japanese nationality.

		4) None	4) None	
b) Rental and leasing services, without operators, relating to aircraft ¹⁵ (CPC 83104)		1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
c) Rental and leasing services, without operators, relating to transport equipment other than vessels and aircrafts (CPC 83101, 83102, 83105)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
d), e) Rental and leasing services, without operators, relating to machineries and equipment other than transport equipment, and personal and household goods (CPC 83106-83109) (CPC 832)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
F. Other Business Services				
a) Advertising services (CPC 871)	SS	1) None 2) None 3) None	1) None 2) None 3) None	

15 In the case that services are supplied through the use of aircraft registered as a Japanese aircraft, the aircraft must be owned by:

- (a) a natural person with Japanese nationality; or
- (b) an enterprise established under Japanese law, with all representatives ("daihyosha") and not less than two-thirds of executives ("yakuin") having Japanese nationality and with not less than two-thirds of voting share held by Japanese persons.

		4) None	4) None	
b) Market research and public opinion polling services (CPC 864)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
c) Management consulting services (CPC 865)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
d) Services related to management consulting (CPC 86601, 86609)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
d) Arbitration and conciliation services (CPC 86602)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
e) Technical testing and analysis services (a) for manufactured goods, excluding services covered by the Measurement Law (Law No. 51 of 1992) (CPC 8676**)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
(b) covered by the	SS	1) None except that commercial	1) None	

<p>Measurement Law as follows: (CPC 86763***)</p> <p>(i) periodic inspection of specified measuring instruments;</p> <p>(ii) verification of specified measuring instruments;</p> <p>(iii) measurement certification business, including specified measurement certification business;</p> <p>(iv) inspection of specified measuring instruments used for the measurement certification;</p> <p>(v) accreditation for a person engaged in specified measurement certification business; and</p> <p>(vi) calibration of the measuring instruments and other services</p>		<p>presence is required.</p> <p>2) None except that commercial presence is required.</p> <p>3) None</p> <p>4) None except that commercial presence is required.</p>	<p>2) None</p> <p>3) None</p> <p>4) None</p>	
<p>(c) other</p>		<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p>	

		4) Unbound	4) Unbound
f) Services incidental to agriculture, hunting and forestry (CPC 881)		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) None
g) Services incidental to fishing (CPC 882)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound
h) Services incidental to mining (CPC 883, 5115)		1) Unbound* 2) None 3) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or an enterprise established under Japanese law, in accordance with the Mining Law (Law No. 289 of 1950). 4) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or an enterprise established under Japanese law, in accordance with the Mining Law.	1) Unbound* 2) None 3) None except that: services requiring mining rights or mining lease rights must be supplied by a Japanese national or an enterprise established under Japanese law, in accordance with the Mining Law; and prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or an enterprise established under Japanese law, in accordance with the Mining Law.

<p>i) Services incidental to manufacturing (CPC 884**, 885)</p> <p>(a) related to aircraft industry, explosives manufacturing industry, leather and leather products manufacturing industry, arms industry, space industry and biological preparation manufacturing industry</p>		<p>1) Unbound*</p> <p>2) None</p> <p>3) None except that the number of licences conferred on service suppliers may be limited.</p> <p>4) Unbound</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law.</p> <p>4) Unbound</p>	
<p>(b) related to tailoring services</p>		<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	
<p>(c) other</p>		<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	
<p>j) Services incidental to energy distribution (CPC 887)</p> <p>(a) transmission services on a fee or contract basis of electricity</p>		<p>1) Unbound</p> <p>2) None</p> <p>3) None except that the number of licences conferred on service suppliers may be limited.</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law.</p>	

		4) Unbound	4) Unbound
(b) transmission services on a fee or contract basis of steam and hot water	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) None
(c) other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound
k) Placement services of personnel within Japan except in the following occupations (limited to services to establish employment relationship between a job applicant and an employer seeking personnel on the basis of job applications and offers): (a) Port transport services; (b) Construction work; and (c) Work which is stipulated in the Ministry of Health, Labour and Welfare Ordinance as having a possibility of hindering worker's protection (such work is not		1) None except that commercial presence is required. 2) Unbound* 3) None 4) None except that commercial presence is required.	1) None 2) Unbound* 3) None 4) None

	stipulated now). (CPC 87201, 87202)				
k)	Supply services of personnel within Japan ¹⁶ except in the following categories of business (limited to services to dispatch workers employed by the service supplier to work under the direction of another person while employment relationship with the service supplier is maintained): (a) Port transport services; (b) Construction work; (c) Guarding; and (d) Other work stipulated in Cabinet Order after consulting the Labour Policy Council (such as medical-related work) (CPC 87203, 87209)		1) None except that commercial presence is required. 2) Unbound* 3) None 4) None except that commercial presence is required.	1) None 2) Unbound* 3) None 4) None	
k)	Supply services of domestic help personnel, other commercial or industrial workers and nursing personnel (CPC 87204, 87205, 87206)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
1)	Investigation services (CPC 87301)	SS	1) None 2) None	1) None 2) None	

16 The dispatched worker may not be supplied from outside of Japan through intra-corporate transfer.

		3) None 4) None	3) None 4) None	
1) Security guard services (CPC 873, except 87301)		1) None except that commercial presence is required. 2) None 3) None 4) Unbound	1) None 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) Unbound	
m) Related scientific and technical consulting services (excluding services related to petroleum, petroleum products, gas, mineral and surveying) (CPC 86751, 86752)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
m) Related scientific and technical consulting services related to petroleum, petroleum products, gas and mineral ¹⁷ (CPC 86751, 86752)		1) Unbound 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	
m) Surveying services for the land in Japan (CPC 86753, 86754)	SS	1) None except that commercial presence is required except for the surveys conducted without the use of Basic Survey ¹⁸ data or Public Survey ¹⁹ data, and where the	1) None	

17 Excluding services requiring mining rights or mining lease rights in accordance with the Mining Law.

18 The term "Basic Survey" means a primary or fundamental survey, conducted by the Geographical Survey Institute of the Ministry of Land, Infrastructure and Transport, for all surveys.

		<p>survey is for small areas, or where the survey does not require high accuracy.</p> <p>2) None except that commercial presence is required except for the surveys conducted without the use of Basic Survey data or Public Survey data, and where the survey is for small areas, or where the survey does not require high accuracy.</p> <p>3) None</p> <p>4) None except that commercial presence is required except for the surveys conducted without the use of Basic Survey data or Public Survey data, and where the survey is for small areas, or where the survey does not require high accuracy.</p>	<p>2) None</p> <p>3) None</p> <p>4) None</p>	
m) Surveying services for the land outside Japan (CPC 86753, 86754)	SS	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	
n) Maintenance and repair of equipment (excluding vessels, aircraft and other transport equipment) (CPC 633, 8861-8866)		<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	

19 The term "Public Survey" means a survey, other than Basic Survey, which:

- (a) does not include (i) surveying for small areas and (ii) surveying where high accuracy is not required; and
- (b) is conducted with the expenses borne or subsidised, in part or in full, by the Government or other public entities.

o) Building-cleaning services (CPC 87401, 87402, 87403, 87409)		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
p) Photographic services (CPC 875)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
q) Packaging services (CPC 876)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
r) Printing and publishing services (CPC 88442)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
s) Convention services (CPC 87909)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Credit reporting services (CPC 87901)	SS	1) None 2) None 3) None	1) None 2) None 3) None	

		4) None	4) None	
t) Collection agency services: (CPC 87902**) <p>(a) which do not constitute the practice of law in respect of legal cases</p>	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
(b) which constitute the practice of law in respect of legal cases ²⁰	SS	1) None except that: services must be supplied by a natural person ²¹ , by a Legal Profession Corporation or by an enterprise established under the Special Measures Law Concerning Credit Management and Collection Business; and commercial presence is required. 2) None 3) None except that services must be supplied by a natural person, by a Legal Profession Corporation or by an enterprise established under the Special Measures Law Concerning Credit Management and Collection Business. 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	

20 Excluding taking over and recovery of credits except for those stipulated in the Special Measures Law Concerning Credit Management and Collection Business (Law No. 126 of 1998).

21 In this sector, the term "natural person" means a lawyer qualified as "Bengoshi" under Japanese law.

t) Telephone answering services (CPC 87903)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Duplicating services (CPC 87904)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Translation and interpretation services (CPC 87905)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Mailing list compilation and mailing services (CPC 87906)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Specialty design services (CPC 87907)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Trade fair and exhibition organisation services (CPC 87909)	SS	1) None 2) None 3) None	1) None 2) None 3) None	

		4) None	4) None	
t) Services incidental to energy manufacturing				
(a) related to heat supply industry and oil industry	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) None	
(b) other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
t) Other business services not elsewhere classified		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
2. COMMUNICATION SERVICES				
A/B. Postal/Courier Services ²²				
Correspondence-delivery services supplied by Special Correspondence Delivery Business	SS	1) None 2) None	1) None 2) None	

22 Suppliers of postal/courier services are subject to permission/registration requirements for related modes of transport services. Japan's commitments in postal/courier services, other than correspondence-delivery services including printed matter, parcels, goods or other items, are indicated in the sector of Transport Services. (Refer to 11. TRANSPORT SERVICES.)

<p>Special Correspondence Delivery Business is the business which provides correspondence-delivery services of one or a combination of the following mail items as stipulated in the Law Concerning Correspondence Delivery Provided by Private-Sector Operators (Law No. 99 of 2002):</p> <p>(a) mail items that have dimensions totaling more than 90 cm or weight over 4 kg;</p> <p>(b) mail items that are to be delivered within three hours of being mailed; and</p> <p>(c) mail items that bear a delivery charge that exceeds the amount specified by an ordinance of the Ministry of Internal Affairs and Communications and is not less than 1,000 yen.</p>		<p>3) None</p> <p>4) None</p>	<p>3) None</p> <p>4) None</p>	
<p>Other postal/courier services</p>		<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	
<p>C. Telecommunications Services</p>				
<p>Basic telecommunications services:</p>	<p>SS</p>	<p>1) None</p>	<p>1) None</p>	<p>Japan undertakes the ADDITIONAL COMMITMENTS</p>

a) Voice telephone services; (CPC 7521) b) Packet-switched data transmission services; (CPC 7523**) c) Circuit-switched data transmission services; (CPC 7523**) d) Telex services; (CPC 7523**) f) Facsimile services; (CPC 7521**, 7529**) g) Private leased circuit services; and (CPC 7522**, 7523**) o) Other		2) None 3) None except that foreign capital participation, direct and/or indirect, in Nippon Telegraph and Telephone Corporation (NTT) ²³ must be less than one-third. 4) None	2) None 3) None except that board members and auditors in NTT and the Regional Companies are required to have Japanese nationality. 4) None	described below.
<p style="text-align: center;">JAPAN: ADDITIONAL COMMITMENTS</p> <p>Scope</p> <p>The following are definitions and principles on the regulatory framework for the basic telecommunications services.</p> <p>Definitions</p> <p>(a) the term "telecommunications" means the transmission and reception of signals by any electromagnetic means;</p> <p>(b) the term "public telecommunications transport service" means any telecommunications transport service required, explicitly or in effect, by Japan to be offered to the public generally. Such services may include, inter alia, telegraph, telephone, telex, and data transmission typically involving the real-time transmission of customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information;</p> <p>(c) the term "public telecommunications transport network" means the public telecommunications infrastructure which permits telecommunications between and among defined network termination points;</p> <p>(d) the term "essential facilities" means facilities of a public telecommunications transport network or service that:</p> <p style="padding-left: 20px;">(i) are exclusively or predominantly provided by a single or limited number of suppliers; and</p> <p style="padding-left: 20px;">(ii) cannot feasibly be economically or technically substituted in order to provide a service;</p>				

23 NTT must own all the shares issued by the Regional Companies.

(e) the term "major supplier" means a supplier that has the ability to materially affect the terms of participation having regard to price and supply in the relevant market for basic telecommunications services as a result of:

(i) control over essential facilities; or

(ii) use of its position in the market;

(f) the term "facilities-based suppliers" means telecommunications carriers who establish telecommunications circuit facilities;

(g) the term "services-based suppliers" means telecommunications carriers other than the telecommunications carriers defined by subparagraph (f) above.

1. Competitive Safeguards

1.1 Prevention of Anti-competitive Practices in Telecommunications

Appropriate measures shall be maintained for the purposes of preventing suppliers, who alone or together are a major supplier, from engaging in or continuing anti-competitive practices.

1.2 Safeguards

The anti-competitive practices referred to in paragraph 1.1 shall include in particular:

(a) engaging in anti-competitive cross-subsidisation or pricing services in a manner that gives rise to unfair competition;

(b) discriminating specific persons unfairly in providing telecommunications services;

(c) using information obtained from competitors with anti-competitive results; and

(d) not making available to other service suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

2. Interconnection

2.1 Interconnection to be Ensured

Interconnection shall be ensured between a facilities-based supplier and any other facilities-based supplier or a services-based supplier to the extent provided for in its laws and regulations.

2.2 Interconnection with Major Suppliers

Interconnection with a major supplier shall be ensured at any technically feasible point in the network. Such interconnection is provided:

(a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favorable than that provided for its own like services, for like services of non-affiliated service suppliers or of its subsidiaries or other affiliates;

- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled^(Note) so that the service supplier need not pay for network components or facilities that it does not require for the services to be provided; and

(Note) "Sufficiently unbundled" network components or facilities include unbundled local loop (including line sharing).

- (c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

2.3 Co-Location, etc.

It shall be ensured that a major supplier is required to allow other service suppliers who interconnect with the major supplier:

- (a) to locate their equipment which is essential for interconnection within the major supplier's buildings; or
- (b) to install their cables and lines which are essential for interconnection within the major supplier's buildings, conduits, cable tunnels or telephone poles;

where physically feasible and where no practical or viable alternatives exist, in order to interconnect smoothly with the essential facilities of the major supplier.

2.4 Interconnection Pursuant to an Approved Reference Interconnection Offer

It shall be ensured that major suppliers are required to provide a reference interconnection offer for approval by the relevant regulatory authorities. The reference interconnection offer shall be consistent with the principles of paragraph 1 and shall contain written statements of the charges and conditions on which a major supplier will interconnect with other service suppliers. At a minimum, the reference interconnection offer shall be required to contain the following:

- (a) a list and description of the interconnection-related services offered, the terms and conditions for such services, the operational and technical requirements, and the procedures or processes that will be used to order and provide such services;
- (b) a list of cost-oriented rates that a major supplier offers for all its interconnection-related services. Where feasible, the major supplier shall be required to use an established methodology based on incremental forward-looking economic cost;
- (c) standard periods between the dates of request and commencement which are stipulated in a clear manner and are reasonable; and
- (d) a statement regarding the duration of the proposed interconnection agreement, if it is fixed.

2.5 Section 2.2, 2.3 and 2.4 are applied only to a major supplier which has control over essential facilities.

2.6 Public Availability of the Procedures for Interconnection Negotiations

It shall be ensured that the procedures applicable for interconnection to a major supplier are made publicly available.

2.7 Transparency of Interconnection Arrangements

It shall be ensured that a major supplier makes publicly available either its interconnection agreements or reference interconnection offer.

2.8 Interconnection Dispute Settlement

A service supplier requesting interconnection with a major supplier shall have recourse, either:

(a) at any time; or

(b) after a reasonable period of time which has been made publicly known;

to an independent domestic body, which may be a regulatory body as referred to in paragraph 5, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. Universal Service

Japan has the right to define the kind of universal service obligation it wishes to maintain. Such obligations shall not be regarded as anti-competitive per se, provided that they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by Japan.

4. Public Availability of Licensing Criteria

(a) Where a licence is required, the following shall be made publicly available:

(i) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and

(ii) the terms and conditions of individual licences.

(b) The reasons for the denial of a licence shall be made known to the applicant upon request.

5. Independent Regulators

The regulatory body shall be separate from, and not accountable to, any supplier of telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

6. Allocation and Use of Scarce Resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, shall be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands shall be made publicly available except for detailed identification of frequencies allocated for specific government uses.

e) Telegraph services (CPC 7522)		1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
Value-added services: h) Electronic mail services;	SS	1) None 2) None	1) None 2) None	

(CPC 7523**)		3) None except that foreign capital participation, direct and/or indirect, in Nippon Telegraph and Telephone Corporation (NTT) ²³ must be less than one-third.	3) None except that board members and auditors in NTT and the Regional Companies are required to have Japanese nationality.	
i) Voice mail services; (CPC 7523**)				
j) On-line information and data base retrieval services; (CPC 7523**)		4) None	4) None	
k) Electronic data interchange (EDI) services; (CPC 7523**)				
l) Enhanced/value added facsimile services including store and forward, store and retrieve; (CPC 7523**)				
m) Code and protocol conversion services;				
n) On-line information and/or data processing services (including transaction processing); and (CPC 843**)				
o) Other				
D. Audiovisual Services				
a) Motion picture and video tape production and distribution services (CPC 9611)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
b) Motion picture projection services (CPC 9612)	SS	1) None 2) None 3) None	1) None 2) None 3) None	

		4) None	4) None	
c) Radio and television services (CPC 9613)		1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
d) Radio and television transmission services (CPC 7524)		1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
e) Sound recording services	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
f) Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
E. Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES				
A. General Construction Work				

<p>for Buildings (CPC 512)</p> <p>B. General Construction Work for Civil Engineering (CPC 513)</p> <p>C. Installation and Assembly Work (CPC 514, 516)</p> <p>D. Building Completion and Finishing Work (CPC 517)</p> <p>E. Other (CPC 511, 515, 518)</p> <p>(a) These services indicated above excluding those related to mining</p>		<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) None except that commercial presence is required.</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	
<p>(b) These services related to mining</p>		<p>1) Unbound*</p> <p>2) None</p> <p>3) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or an enterprise established under Japanese law, in accordance with the Mining Law.</p> <p>4) None except that: services requiring mining rights or mining lease rights must be supplied by a</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None except that: services requiring mining rights or mining lease rights must be supplied by a Japanese national or an enterprise established under Japanese law, in accordance with the Mining Law; and prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law.</p> <p>4) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or an enterprise</p>	

		Japanese national or an enterprise established under Japanese law, in accordance with the Mining Law; and commercial presence is required.	established under Japanese law, in accordance with the Mining Law.	
4. DISTRIBUTION SERVICES				
A. Commission Agents' Services (CPC 621, 61111, 61130, 61210)				
B. Wholesale Trade Services (CPC 622, 61111, 61130, 61210)				
C. Retailing Services (CPC 631, 632, 61112, 61130, 61210)				
D. Franchising Services (CPC 8929)				
(a) These services indicated above excluding those related to petroleum, petroleum products, alcoholic beverages, and those supplied at Public Wholesale Market ²⁴	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
(b) These services related to petroleum and petroleum products		1) None 2) None 3) None	1) None 2) None 3) None except that prior notification is required in	

24 Public Wholesale Market is a market established under national or local government approval for commission agents' services and wholesale trade services of fresh foods including vegetables, fruits, marine products, meats and other daily foods, and flowers, with auction or bidding hall, parking lot and other facilities necessary for trade and disposal of aforementioned goods, which is operated on a permanent basis.

		4) Unbound	accordance with the Foreign Exchange and Foreign Trade Law. 4) Unbound	
(c) These services related to alcoholic beverages	SS	1) None 2) None 3) None except that the number of licences conferred to service suppliers may be limited. 4) None except that the number of licences conferred to service suppliers may be limited.	1) None 2) None 3) None 4) None	
(d) These services supplied at Public Wholesale Market		1) Unbound* 2) Unbound* 3) None except that: the number of licences conferred to service suppliers may be limited; and a service supplier at Central Public Wholesale Market must be an enterprise established under Japanese law, in accordance with the Public Wholesale Market Law (Law No. 35 of 1971). 4) None except that: the number of licences conferred to service suppliers may be limited; and a service supplier at Central Public Wholesale Market must be an enterprise established under Japanese law, in accordance with the Public Wholesale Market Law.	1) Unbound* 2) Unbound* 3) None 4) None	

E. Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
5. EDUCATIONAL SERVICES				
A. Primary Education Services				
Pre-school education services supplied by nursery services (CPC 92110**) Child day-care services (CPC 93321)		1) Unbound* 2) None 3) None 4) Unbound	1) Unbound* 2) None 3) None 4) None	
Primary education services ^{25,26} , supplied as formal education (CPC 92110**, 9219)		1) Unbound 2) Unbound 3) None except that Formal Education Institutions must be established by school juridical persons. ²⁷ 4) Unbound	1) Unbound 2) Unbound 3) None 4) Unbound	
B. Secondary Education Services				

25 These Educational Services supplied as formal education in Japan are supplied by Formal Education Institutions. "Formal Education Institutions" mean elementary schools, lower secondary schools, secondary schools, upper secondary schools, universities, junior colleges, colleges of technology, schools for the blind, schools for the deaf, schools for the handicapped and kindergartens.

26 Specific commitments on market access and national treatment through any mode of supply shall not be construed to apply to the recognition of credits, degrees and other certificates in Formal Education Institutions, specialised training colleges (Senshu-Gakko) and miscellaneous schools (Kakushu-Gakko) under Japanese law.

27 The term "school juridical person" means a non-profit juridical person established for the purposes of supplying educational services under Japanese law.

(a) Secondary education services ^{25,26} , supplied as formal education (CPC 9221, 9222, 9223)		1) Unbound 2) Unbound 3) None except that Formal Education Institutions must be established by school juridical persons. 4) Unbound	1) Unbound 2) Unbound 3) None 4) Unbound	
(b) Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
C. Higher Education Services ^{25,26} (CPC 9231, 9239)	SS	1) None 2) None 3) None except that Formal Education Institutions must be established by school juridical persons. 4) None	1) None 2) None 3) None 4) None	
D. Adult Education Services ^{26,28} (CPC 924) E. Other Education Services ^{26,28} (including services supplied by instructor of Thai classical or traditional dance, Thai	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

28 Formal Education Institutions must be established by school juridical persons. Specialised training colleges and miscellaneous schools may be required to be established by school juridical persons. Formal Education Institutions supply formal education, but at the same time they may supply educational services other than formal education, while specialised training colleges and miscellaneous schools supply educational services other than formal education.

music, Thai cuisine, Thai boxing, and Thai language) (CPC 929)				
6. ENVIRONMENTAL SERVICES				
A. Sewage Services (CPC 9401)		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
B. Refuse Disposal Services (CPC 9402)		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
C. Sanitation and Similar Services (CPC 9403)		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
D. Other				
Cleaning services of exhaust gases (CPC 9404) Noise abatement services (CPC 9405) Nature and landscape protection services (CPC 9406) Other environmental protection services (CPC 9409)		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	

7. FINANCIAL SERVICES			
<p>For the purposes of this Schedule, the Understanding on Commitments in Financial Services (hereinafter referred to as the "Understanding") which is included in Japan's Schedule of Specific Commitments of the GATS (WTO Document GATS/SC/46/Suppl.3) is incorporated into and made a part of this Schedule.</p> <p>Japan undertakes its specific commitments with respect to Financial Services in accordance with Chapter 7, Annex on Financial Services to the GATS, referred to in paragraph 3 of Article 72, which shall apply mutatis mutandis to financial services in this Agreement (hereinafter referred to the "Annex on Financial Services"), and the Understanding.</p> <p>For prudential reasons within the context of subparagraph 2(a) of Annex on Financial Services, 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.</p> <p>With respect to specific commitments in the sectors of Financial Services, services supplied in Thailand to the service consumer in Japan without any active marketing from the service supplier are considered as services supplied under subparagraph (y)(ii) of Article 73.</p>			
A. Insurance and Insurance-Related Services		<p>Specific commitments in the market access column with respect to the supply of a service under subparagraphs (y)(i) and (ii) of Article 73 are unbound except for obligations under paragraphs B3 and 4 of the Understanding respectively which are incurred in this sector additionally to those covered by the provisions of Articles 74, 75 and 76 and Annex on Financial Services, subject to conditions and qualifications set out below.</p> <p>1) None except that:</p> <p>commercial presence is in principle required for insurance contracts on the following items and any liability arising therefrom:</p> <p>(a) goods being transported within Japan; and</p>	<p>1) None</p>

29 Insurance intermediation services may be supplied only for insurance contracts allowed to be supplied in Japan.

		<p>(b) ships of Japanese registration which are not used for international maritime transport; and</p> <p>commercial presence is required for insurance intermediation services in Japan.</p> <p>2) None except that:</p> <p>commercial presence is in principle required for insurance contracts on the following items and any liability arising there from:</p> <p>(a) goods being transported within Japan; and</p> <p>(b) ships of Japanese registration which are not used for international maritime transport; and</p> <p>commercial presence is required for insurance intermediation services in Japan.</p> <p>3) None²⁹</p> <p>4) Unbound</p>	<p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
<p>B. Banking and Other Financial Services (excluding Insurance and Insurance-Related Services)</p>		<p>Specific commitments in the market access column with respect to the supply of a service under subparagraphs (y)(i) and (ii) of Article 73 are unbound except for obligations under paragraphs B3 and 4 of the Understanding respectively which are incurred in this sector additionally to those covered by the provisions of Articles 74, 75 and 76 and Annex on Financial Services, subject to conditions and qualifications set out below.</p>		

		1) None except that commercial presence is required for discretionary investment management services.	1) None	
		2) None	2) None	
		3) None	3) None except that the deposit insurance system does not cover deposits taken by branches of foreign banks.	
		4) Unbound	4) Unbound	
8. HEALTH RELATED AND SOCIAL SERVICES				
A. Hospital Services (CPC 9311)		1) Unbound*	1) Unbound*	2) The reimbursement of expenses for medical treatment received by Japanese nationals in Thailand shall be permissible. Such reimbursement shall be made in accordance with Japan's laws and regulations.
		2) None	2) None	
		3) Unbound except that there is no limitation on the participation of foreign capital.	3) Unbound except that there is no limitation on the participation of foreign capital.	
		4) Unbound	4) Unbound	
B. Other Human Health Services				
Medical services delivered in the ambulance (CPC 93192)		1) Unbound*	1) Unbound*	
		2) None	2) None	
		3) Unbound except that there is no limitation on the participation of foreign capital.	3) Unbound except that there is no limitation on the participation of foreign capital.	
		4) Unbound	4) Unbound	
Residential health facilities services other than hospital services (CPC 93193)		1) Unbound*	1) Unbound*	
		2) Unbound	2) Unbound	
		3) Unbound	3) Unbound	

		4) Unbound	4) Unbound	
Blood collection services stipulated in the Law to Secure the Stable Supply and Related Matters Regarding Safe Blood Products (Law No. 160 of 1956) (CPC 93199)		1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
C. Social Services (including services supplied by certified careworker, excluding child day-care services) (CPC 933, except 93321)		1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) Unbound	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) None	
D. Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
9. TOURISM AND TRAVEL RELATED SERVICES				
A. Hotels and Restaurants				
Hotels and restaurants services (including services supplied by Thai cook, excluding catering services)		1) Unbound* 2) None 3) None	1) Unbound* 2) None 3) None	

(CPC 641-643, except 6423)		4) None	4) None	
Hotel management services		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
Catering services (CPC 6423)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
B. Travel Agencies and Tour Operators Services (CPC 7471)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
C. Tourist Guides Services (CPC 7472)		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
D. Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES				
A. Entertainment Services	SS	1) None	1) None	

(including Thai classical or traditional dance, Thai music, theatre, live bands and circus services) (CPC 9619)		2) None 3) None 4) None	2) None 3) None 4) None	
B. News agency Services (CPC 962)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
C. Libraries, Archives, Museum and Other Cultural Services				
Libraries and archives services (CPC 96311, 96312)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
Museum services including preservation services of historical sites and buildings (CPC 9632)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
Other cultural services (CPC 9633)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
D. Sporting and Other Recreational Services				
Sporting services (including Muay Thai (kickboxing)) (CPC 9641)		1) Unbound* 2) None	1) Unbound* 2) None	

Recreation parks and beach services (CPC 96491)		3) None 4) None	3) None 4) None	
Gambling and betting services (CPC 96492)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
Other recreational services (CPC 96499)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
E. Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
11. TRANSPORT SERVICES				
A. Maritime Transport Services				
a), b) International maritime transport services (including services of passenger transportation and freight transportation) (CPC 7211, 7212)	SS	1) (a) Liner Shipping: None ³⁰ (b) Bulk, tramp, and other international shipping, including passenger transportation: None ³⁰ 2) None	1) (a) Liner Shipping: None ³⁰ (b) Bulk, tramp, and other international shipping, including passenger transportation: None ³⁰ 2) None	The following services will be made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions:

30 Restriction or prohibition of a) entry in Japanese ports and b) loading or unloading of cargoes in Japanese ports for a designated period may be imposed as a countermeasure on operators of vessels who belong to the country in which interests of Japanese operators continue to be substantially damaged, in spite of prior notification of taking such measure, under unfavourable treatment imposed on them by that country or by local authorities or similar entities of that country.

	<p>3) (a) Establishment of a registered company for the purpose of operating a fleet flying the flag of Japan: None except that there is a nationality requirement³¹ for a ship to fly the flag of Japan.</p> <p>(b) Other forms of commercial presence for the supply of international maritime transport services (as defined in paragraph 1 of Note below): None</p> <p>4) (a) Ships' crews: None except that foreign nationals employed by Japanese enterprises, except for the seafarers referred to in the relevant official notification, may not work on the vessels flying the Japanese flag.</p> <p>(b) Key personnel employed in relation to a commercial presence as defined under 3) (b) above: None</p>	<p>3) (a) Establishment of a registered company for the purpose of operating a fleet flying the flag of Japan: None except that there is a nationality requirement³¹ for a ship to fly the flag of Japan.</p> <p>(b) Other forms of commercial presence for the supply of international maritime transport services (as defined in paragraph 1 of Note below): None</p> <p>4) (a) Ships' crews: None except that foreign nationals employed by Japanese enterprises, except for the seafarers referred to in the relevant official notification, may not work on the vessels flying the Japanese flag.</p> <p>(b) Key personnel employed in relation to a commercial presence as defined under 3) (b) above: None</p>	<p>(a) Pilotage services;</p> <p>(b) Pushing and towing services;</p> <p>(c) Provisioning, fuelling and watering services;</p> <p>(d) Garbage collecting and refuse disposal services;</p> <p>(e) Port captain's services;</p> <p>(f) Navigation aids services;</p> <p>(g) Shore based operational services essential to ship operations, including communications, water and electrical supplies;</p> <p>(h) Emergency repair services; and</p> <p>(i) Anchorage, berths and berthing services.</p>
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31 In this sector, the term "nationality requirement" means that the ship must be owned by:
 (a) a natural person with Japanese nationality; or
 (b) an enterprise established under Japanese law, with all representatives ("daihyosha") and not less than two-thirds of executives administering the affairs of the enterprise ("gyomu-wo-shikkosuru yakuin") having Japanese nationality.

c)	Rental of vessels with crew (excluding vessels flying the Japanese flag) (CPC 7213)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
A. Maritime Auxiliary Transport Services					
d)	Maintenance and repair of vessels (CPC 8868**)		1) Unbound* 2) None 3) None except that establishing or extending docks or berths which can be used to manufacture or repair the vessels beyond a fixed scale are subject to an economic needs test. 4) None	1) Unbound* 2) None 3) None 4) None	
e)	Pushing and towing services (7214)		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
f)	Salvaging and refloating services, watering services, fueling services, garbage collecting services (CPC 7454, 7459)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
f)	Pilotage services (CPC 7452)		1) Unbound* 2) None 3) Unbound 4) Unbound	1) Unbound* 2) None 3) Unbound 4) Unbound	

f) Port and waterway operation services (excluding cargo handling services) (CPC 7451) Navigation aid services (CPC 7453)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
Maritime cargo handling services (as defined in paragraph 2 of Note below)		1) Unbound* 2) None 3) None except that the number of licences conferred to service suppliers may be limited in ports designated by the Government. ³² 4) None except that the number of licences conferred to service suppliers may be limited in ports designated by the Government. ³²	1) Unbound* 2) None 3) None 4) None	
Container station and depot services (as defined in paragraph 3 of Note below)		1) Unbound* 2) None 3) None except that the number of licences conferred to service suppliers may be limited in ports designated by the Government. ³² 4) None except that the number of licences conferred to service suppliers may be limited in ports designated by the Government. ³²	1) Unbound* 2) None 3) None 4) None	
Maritime agency services (as defined in paragraph 4 of Note below)	SS	1) None 2) None	1) None 2) None	

32 Public utility concession or licensing procedures may apply in case of occupation of the public domain.

		3) None 4) None	3) None 4) None	
Maritime freight forwarding services (as defined in paragraph 5 of Note below)	SS	1) None except that: commercial presence is required; and an operation permit or governmental registration will be granted on reciprocal basis. 2) None 3) None except that an operation permit or governmental registration will be granted on reciprocal basis. 4) None except that: commercial presence is required; and an operation permit or governmental registration will be granted on reciprocal basis.	1) None except that an operation permit or governmental registration will be granted on reciprocal basis. 2) None 3) None except that an operation permit or governmental registration will be granted on reciprocal basis. 4) None except that an operation permit or governmental registration will be granted on reciprocal basis.	
<p>Note to the Specific Commitments in the Sectors of Maritime Transport Services and Maritime Auxiliary Transport Services</p> <p>Notwithstanding the fact that road, rail, inland waterways and related auxiliary services are not fully covered in this Schedule of specific commitments, a multimodal transport operator^(Note 1) shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purpose of inland forwarding of cargoes, or have access to, and use of, these forms of multimodal activities on reasonable and non-discriminatory terms and conditions^(Note 2) for the purpose of carrying out multimodal transport operations.</p> <p>(Note 1) "Multimodal transport operator" means the person on whose behalf the bill of lading, multimodal transport document or any other document evidencing a contract of multimodal carriage of goods is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.</p> <p>(Note 2) "Reasonable and non-discriminatory terms and conditions" means, for the purposes of multimodal transport operations, the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date.</p>				
Definitions				

1. "Other forms of commercial presence for the supply of international maritime transport services" means the ability for international maritime transport service suppliers of Thailand to undertake in Japan all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the specific commitments undertaken in respect of services supplied under subparagraph (y) (i) of Article 73).

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
- (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any domestic transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, but excluding air, necessary for the supply of the integrated service;
- (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
- (d) the provision of business information by any means, including computerised information systems and electronic data interchange (subject to the provisions of the Annex on Telecommunications to the GATS);
- (e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the commitments provided for in Chapter 9) with any locally established shipping agency; and
- (f) acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.

2. "Maritime cargo handling services" means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:

- (a) the loading/discharging of cargo to/from a ship;
- (b) the lashing/unlashing of cargo; and
- (c) the reception/delivery and safekeeping of cargoes before shipment or after discharge.

3. "Container station and depot services" means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.

4. "Maritime agency services" means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

- (a) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information; and
- (b) acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

5. "Maritime freight forwarding services" means an activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

Maritime freight forwarding services include those provided by a person on whose behalf the bill of lading or any other document evidencing a contract of carriage of goods is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.					
B. Internal Waterways Transport					
d)	Maintenance and repair of vessels (CPC 8868**)		1) Unbound* 2) None 3) None except that establishing or extending docks or berths which can be used to manufacture or repair the vessels beyond a fixed scale are subject to an economic needs test. 4) None	1) Unbound* 2) None 3) None 4) None	
e)	Pushing and towing services (CPC 7224)		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
f)	Salvaging and refloating services, watering services, fuelling services and garbage collecting services (CPC 7454, 7459)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
f)	Pilotage services (CPC 7452)		1) Unbound* 2) Unbound* 3) Unbound 4) Unbound	1) Unbound* 2) Unbound* 3) Unbound 4) Unbound	
f)	Port and waterway operation services (excluding cargo handling)		1) Unbound 2) Unbound	1) Unbound 2) Unbound	

services) (CPC 7451)		3) Unbound	3) Unbound	
Navigation aid services (CPC 7453)		4) Unbound	4) Unbound	
C. Air Transport Services				
d) Aircraft repair and maintenance services defined in subparagraph (a) of Article 73		1) Unbound* 2) None 3) None except that the number of licences conferred to service suppliers may be limited. 4) None	1) Unbound* 2) None 3) None 4) None	
e) Selling and marketing of air transport services defined in subparagraph (p) of Article 73	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
e) Computer reservation system services defined in subparagraph (d) of Article 73	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
D. Space transport (CPC 733)		1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
E. Rail Transport Services				
a) Passenger transportation (CPC 7111)		1) Unbound*	1) Unbound*	

		2) None 3) None 4) None	2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) None	
b) Freight transportation (CPC 7112)		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) None	
c) Pushing and towing services (CPC 7113)		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
d) Maintenance and repair services of rail transport equipment (CPC 8868**)		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
d) Rental of rail transport equipment with operator	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
e) Supporting services for	SS	1) None	1) None	

rail transport services (CPC 743)		2) None 3) None 4) None	2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) None	
F. Road Transport Services				
a) Passenger transportation (CPC 71211, 71212, 71213, 71214, 71221)		1) Unbound* 2) None 3) None except that limitations on the number of service suppliers, on the number of service operations or on the quantity of service output may be applied, on a temporary and non-discriminatory basis. 4) None except that: limitations on the number of service suppliers, on the number of service operations or on the quantity of service output may be applied, on a temporary and non-discriminatory basis; and commercial presence is required.	1) Unbound* 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) None	
a) Other scheduled passenger transportation (CPC 71219)		1) Unbound 2) Unbound	1) Unbound 2) Unbound	
a) Rental services of passenger cars with operator (CPC 71222)		3) Unbound 4) Unbound	3) Unbound 4) Unbound	
a) Rental services of buses and coaches with operator				

(CPC 71223)				
a) Passenger transportation by man- or animal-drawn vehicles (CPC 71224)				
a) Other non-scheduled passenger transportation (CPC 71229)				
b) Freight transportation services (CPC 7123)		1) Unbound* 2) None 3) None except that limitations on the number of service suppliers, on the number of service operations or on the quantity of service output may be applied, on a temporary and non-discriminatory basis. 4) None except that: limitations on the number of service suppliers, on the number of services operations or on the quantity of service output may be applied, on a temporary and non-discriminatory basis; and commercial presence is required.	1) Unbound* 2) None 3) None 4) None	
c) Rental of commercial vehicles with operator (CPC 7124)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
d) Maintenance and repair services of road transport equipment (including services		1) Unbound* 2) None	1) Unbound* 2) None	

supplied by mechanic) (CPC 6112, 8867)		3) None 4) None except that commercial presence is required.	3) None 4) None	
e) Supporting services for road transport services (CPC 744)	SS	1) None 2) None 3) None except that the number of licences conferred to services suppliers may be limited for motorway businesses. ³³ 4) None except that the number of licences conferred to services suppliers may be limited for motorway businesses.	1) None 2) None 3) None 4) None	
G. Pipeline Transport				
a) Transportation of fuels (CPC 7131) (a) transportation services of natural gas on a fee or contract basis		1) Unbound 2) None 3) None except that the number of licences conferred to service suppliers may be limited. 4) Unbound	1) Unbound 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) Unbound	
(b) transportation services of petroleum on a fee or contract basis		1) Unbound 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	

33 "Motorway business" means services of operating motorways, on a fee basis.

b)	Transport services of goods other than fuels (CPC 7139)	SS	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
H. Services Auxiliary to All Modes of Transport					
a)	Cargo-handling services (excluding services relating to maritime transport services) (CPC 741)		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
b)	Storage and warehouse services (excluding services relating to petroleum and petroleum products) (CPC 742)		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
b)	Storage and warehouse services relating to petroleum and petroleum products (CPC 742)		1) Unbound* 2) None 3) None 4) Unbound	1) Unbound* 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) Unbound	
c)	Freight transport agency services (excluding services relating to maritime freight forwarding services) (CPC 748)	SS	1) None except that commercial presence is required. 2) None 3) None 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	

d) Other					
(a) Customs clearance agent services related to Japanese Customs	SS	1) None except that commercial presence is required. 2) None except that commercial presence is required. 3) None 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None		
(b) Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound		
I. Other Transport Services		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound		
12. OTHER SERVICES NOT INCLUDED ELSEWHERE					
Thai spa services (excluding the medical related services)		1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None		
Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound		

Part 3
Schedule of Thailand

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>3) Unless otherwise specified at the sector- specific level, commercial presence in sectors or subsectors in this Schedule is permitted only through a limited liability company which is registered in Thailand and which meets the following conditions:</p> <p>a) Foreign equity participation must not exceed 49 per cent of the registered capital; and</p> <p>b) The number of foreign shareholders must be less than half of the total number of shareholders of the company concerned.</p>	<p>3) Unless otherwise specified at the sector- specific level, for commercial entity incorporated pursuant to Thailand's laws and regulations with foreign equity participation not exceeding 49 per cent of the registered capital: None</p> <p>Others: Unbound</p>	<p>Unless otherwise specified at the sector-specific level, commercial entity not incorporated pursuant to Thailand's laws and regulations or commercial entity incorporated pursuant to Thailand's laws and regulations with foreign equity participation exceeding 49 per cent of the registered capital may acquire permission for commercial presence in sectors or subsectors in this Schedule, provided that such entity satisfies the criteria stipulated under the Foreign Business Act B.E. 2542 (1999), including those in Sections 5 and 18.</p>

	<p>3), 4) Acquisition and usage of land: according to the Land Code of Thailand, foreign nationals or domestic companies which are deemed foreigners are not allowed to purchase or own land in Thailand. However, they may lease land and own buildings. Foreigners are also allowed to own part of condominium units under the laws and regulations governing the ownership of condominiums.</p> <p>4) Unless otherwise specified at the sector-specific level, unbound except:</p> <p>(a) intra-corporate transferees who have satisfied the criteria for management needs¹ and other criteria stipulated by the Department of Employment under the Working of Aliens Act B.E. 2521 (1978).</p>	<p>3), 4) Acquisition and usage of land: Unbound, except as provided in the Limitation on Market Access column (hereinafter referred to as "MA column")</p> <p>4) Unbound, except as provided in the MA column</p> <p>Natural persons of Japan who engage in business activities which require technology or knowledge at advanced level on the basis of a personal contract with public or private organisation in the territory of Thailand: Unbound</p>	<p>Pursuant to the Official Information Act B.E. 2540 (1997), by-laws, resolutions of the Council of Ministers, regulations, orders, circulars, Rules, work pattern, policies or interpretations only insofar as they are made or issued to have the same force as by-laws and intended to be of general application to private individuals concerned shall be published in the Government Gazette.</p>
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¹ In considering managerial needs, the following facts shall be taken into consideration by the relevant authority, namely: (1) size of fully paid-up capital; (2) employment creation; (3) extent of foreign investment; (4) export promotion; (5) transfer of technology; (6) special needs for the management.

	<p>An intra-corporate transferee is a natural person of Japan who is an employee of the managerial or executive level or a specialist of a juridical person of Japan; who is transferred temporarily for the supply of service through commercial presence in Thailand; and who has been employed by the juridical person concerned outside Thailand for a period of not less than one year immediately preceding the date of his or her application for admission.</p>		
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	<p>Manager is defined as:</p> <p>A person within an organisation who primarily directs the organisation, or a department or sub-division of the organisation, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or recommend hiring, firing or other personnel actions (such as promotion or leave authorisation), and exercises discretionary authority over day-to-day operations. He or she must not be a first-line supervisor, unless the employees supervised are professionals, or an employee who primarily performs tasks necessary for the provision of the service.</p>		
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	<p>Executive is defined as:</p> <p>A person within an organisation who primarily directs the management of the organisation, establishes the goals and policies of the organisation, exercises wide latitude in decision-making, and receives only general supervision or direction from higher-level executives, the board of directors, or shareholders of the businesses. An executive would not directly perform tasks related to the actual provision of a service or services of the organisation.</p> <p>Specialist is defined as:</p> <p>A person within an organisation who possesses knowledge at an advanced level of continued expertise and who possesses proprietary knowledge of the organisation's services, research equipment, techniques, or management.</p>		
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	<p>(b) natural persons of Japan, who engage in business activities which require technology or knowledge at advanced level on the basis of a personal contract with public or private organisation in the territory of Thailand and have satisfied the criteria for management needs² and other criteria stipulated by the Department of Employment under the Working of Aliens Act in the following subsectors:</p> <ul style="list-style-type: none"> - Consultancy services related to the installation of computer hardware (CPC 84100); - Software implementation services (CPC 84210+84220+84240+84250); - Data processing services (excluding those provided over public telecommunications network) (CPC 84310+84320+84330+84390); - Data base services (excluding those provided over public telecommunications network) (CPC 84400); 		
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² See footnote 1.

	<ul style="list-style-type: none"> - Other computer services: Software training services for staff of clients (part of CPC 84900); - General management consulting services (CPC 86501); - Engineering services (CPC 86721 to 86727 + 86729) (except civil engineer); - Hotel loding services (CPC 64110); and - Restaurant services (CPC 64210). <p>Such natural person must be employed under an employment contract by a limited liability company registered under Thai law and engaged in substantive business operation in Thailand.</p>		
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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons				
Sector or Subsector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. SECTOR-SPECIFIC COMMITMENTS				
1. BUSINESS SERVICES				
A. Professional Services				
(a) Legal services (CPC 86111+86119+ 86120+86130+86190)		1) Unbound 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	
(b) Accounting, auditing and bookkeeping services (CPC 86211 to 86213 +86219+86220)		1) Unbound 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	
(c) Taxation Services (CPC 863)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(d) Architectural services (CPC 86711 to 86714+86719)		1) Unbound 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	
(e) Engineering services (CPC 86721 to 86727 +86729)		1) Unbound 2) None	1) Unbound 2) None	

		3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	3) None 4) Unbound, except as provided in the horizontal section	
(f) Integrated engineering services (CPC 8673)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(g) Urban planning and landscape architectural services (CPC 86741 to 86742)		1) Unbound 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	
(h) Medical services (CPC 93121 to 93122)		1) Unbound 2) Unbound 3) Unbound 4) Subject to approval by the Medical Council of Thailand pursuant to Section 26 (6) of the Medical Profession Act B.E. 2525 (1982), Japanese medical doctor may accompany Japanese patient(s) coming for medical treatment in Thailand	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(h) Dental services (CPC 93123)		1) Unbound 2) Unbound 3) Unbound	1) Unbound 2) Unbound 3) Unbound	

		4) Unbound	4) Unbound	
(i) Veterinary services (CPC 932)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(j) Services provided by midwives, nurses, physiotherapists and para-medical personnel (CPC 93191)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(k) Other (including extraction of Thai herbs)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
B. <u>Computer and Related Services</u>		1) Unbound 2) None 3) Foreign equity participation of less than 50 per cent is allowed.	1) Unbound 2) None 3) No limitation as long as foreign equity participation is less than 50 per cent.	
(a) Consultancy services related to the installation of computer hardware (CPC 84100)				

		4) Supply of services by natural persons, who engage in business activities which require technology or knowledge at an advanced level on the basis of a personal contract with public or private organisations in the territory of Thailand, may be subject to numerical ceilings and specific qualification requirements set by the Ministry of Information and Communication Technology (hereinafter referred to as the "ICT Ministry"), otherwise as indicated in the horizontal section.	4) Unbound, except as provided in the horizontal section	
(b) Software implementation services (CPC 84210+84220+84230+84240+84250)		1) Unbound 2) None 3) Foreign equity participation of less than 50 per cent is allowed. 4) Supply of services by natural persons, who engage in business activities which require technology or knowledge at an advanced level on the basis of a personal contract with public or private organisations in the territory of Thailand, may be subject to numerical ceilings and specific qualification requirements set by the ICT Ministry, otherwise as indicated in the horizontal section.	1) Unbound 2) None 3) No limitation as long as foreign equity participation is less than 50 per cent. 4) Unbound, except as provided in the horizontal section	

<p>(c) Data processing services (excluding those provided over public telecommunications network) (CPC 84310+84320 +84330+84390)</p>		<p>1) Unbound 2) None 3) Foreign equity participation of less than 50 per cent is allowed. 4) Supply of services by natural persons, who engage in business activities which require technology or knowledge at an advanced level on the basis of a personal contract with public or private organisations in the territory of Thailand, may be subject to numerical ceilings and specific qualification requirements set by the ICT Ministry, otherwise as indicated in the horizontal section.</p>	<p>1) Unbound 2) None 3) No limitation as long as foreign equity participation is less than 50 per cent. 4) Unbound, except as provided in the horizontal section</p>	
<p>(d) Data base services (excluding those provided over public telecommunications network) (CPC 84400)</p>		<p>1) Unbound 2) None 3) Foreign equity participation of less than 50 per cent is allowed. 4) Supply of services by natural persons, who engage in business activities which require technology or knowledge at an advanced level on the basis of a personal contract with public or private organisations in the territory of Thailand, may be subject to numerical ceilings and specific qualification requirements set by the ICT Ministry, otherwise as indicated in the horizontal section.</p>	<p>1) Unbound 2) None 3) No limitation as long as foreign equity participation is less than 50 per cent. 4) Unbound, except as provided in the horizontal section</p>	

<p>(e) Maintenance and repair services of office machinery and equipment including computers (CPC 84500)</p>		<p>1) Unbound 2) None 3) Foreign equity participation of less than 50 per cent is allowed. 4) Supply of services by natural persons, who engage in business activities which require technology or knowledge at an advanced level on the basis of a personal contract with public or private organisations in the territory of Thailand, may be subject to numerical ceilings and specific qualification requirements set by the ICT Ministry, otherwise as indicated in the horizontal section.</p>	<p>1) Unbound 2) None 3) No limitation as long as foreign equity participation is less than 50 per cent. 4) Unbound, except as provided in the horizontal section</p>	
<p>(e) Other computer services Data preparation services (CPC 84910)</p>		<p>1) Unbound 2) Unbound 3) Unbound 4) Unbound</p>	<p>1) Unbound 2) Unbound 3) Unbound 4) Unbound</p>	
<p>Software training services for staff of clients (part of CPC 84990)</p>		<p>1) Unbound 2) None 3) Foreign equity participation of less than 50 per cent is allowed.</p>	<p>1) Unbound 2) None 3) No limitation as long as foreign equity participation is less than 50 per cent.</p>	

		4) Supply of services by natural persons, who engage in business activities which require technology or knowledge at an advanced level on the basis of a personal contract with public or private organisations in the territory of Thailand, may be subject to numerical ceilings and specific qualification requirements set by the ICT Ministry, otherwise as indicated in the horizontal section.	4) Unbound, except as provided in the horizontal section	
Others (the rest of CPC 84990)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
C. <u>Research and Development Services</u>				
(a) R&D services on natural science (CPC 851) (including extraction of Thai herbs)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(b) R&D services on social sciences and humanities (CPC 852)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(c) Interdisciplinary R&D services (CPC 853)		1) Unbound 2) Unbound	1) Unbound 2) Unbound	

		3) Unbound 4) Unbound	3) Unbound 4) Unbound	
D. <u>Real Estate Services</u>				
(a) Real Estate services involving own or leased property (CPC 821)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(b) Real Estate services on a fee or contract basis (CPC 822)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
E. <u>Rental/Leasing Services without Operators</u>				
(a) Relating to ships (CPC 83103)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(b) Relating to aircraft (CPC 83104)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(c) Relating to other transport equipment (CPC 83101+83102+83105)		1) Unbound 2) Unbound	1) Unbound 2) Unbound	

		3) Unbound 4) Unbound	3) Unbound 4) Unbound	
(d) Rental and leasing services concerning agricultural machinery, construction machinery, office machinery, other machinery and equipment without operator (CPC 83106-83109)		1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(e) Other (CPC 832)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
F. <u>Other Business Services</u>				
(a) Advertising services (CPC 87110+87120 +87190)		1) Unbound 2) None 3) Foreign equity participation of not exceeding 50 per cent is allowed as long as a loan to capital ratio of 3:1 or lower is maintained; and no limitation on the number of foreign shareholders. 4) As indicated in the horizontal section	1) Unbound 2) None 3) No limitation as long as (1) foreign equity participation does not exceed 50 per cent; and (2) a loan to capital ratio of 3:1 or lower is maintained. 4) Unbound, except as provided in the horizontal section	
(b) Market research and public opinion polling services (CPC 86401 to 86402)		1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	

<p>(c) Management consulting services</p> <p>General management consulting services (CPC 86501)</p>		<p>1) None</p> <p>2) None</p> <p>3) Foreign equity participation of up to 100 per cent is allowed as long as (1) the investor / service supplier which is an enterprise of Japan is registered as a registered ordinary partnership, limited partnership or limited liability company in Thailand; and (2) a loan to capital ratio of 3:1 or lower is maintained</p> <p>4) (a) As indicated in the horizontal section</p> <p>(b) Unbound for legal and auditing consultants</p>	<p>1) None</p> <p>2) None</p> <p>3) No limitation as long as (1) the investor / service supplier which is an enterprise of Japan is registered as a registered ordinary partnership, limited partnership or limited liability company in Thailand; and (2) a loan to capital ratio of 3:1 or lower is maintained</p> <p>4) Unbound, except as provided in the horizontal section</p>	
<p>Financial management consulting services (except business tax) (CPC 86502)</p>		<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	
<p>Marketing management consulting services (CPC 86503)</p>		<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) Unbound</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) Unbound</p>	
<p>Human resources management consulting services (CPC 86504)</p>		<p>1) Unbound</p> <p>2) Unbound</p>	<p>1) Unbound</p> <p>2) Unbound</p>	

		3) None 4) Unbound	3) None 4) Unbound	
Production management consulting services (CPC 86505)		1) Unbound 2) Unbound 3) None 4) Unbound	1) Unbound 2) Unbound 3) None 4) Unbound	
Public relations services (CPC 86506)		1) Unbound 2) Unbound 3) None 4) Unbound	1) Unbound 2) Unbound 3) None 4) Unbound	
Logistics consulting services (excluding all transport services) (part of CPC 86509) Advisory and guidance services concerning logistics for the purpose of seeking the utmost efficiency in delivering and/or collecting goods. All transport and related communication services are excluded.		1) Unbound 2) Unbound 3) Foreign equity participation of not exceeding 51 per cent is allowed as long as a loan to capital ratio of 3:1 or lower is maintained. 4) Unbound	1) Unbound 2) Unbound 3) No limitation as long as (1) foreign equity participation does not exceed 51 per cent; and (2) a loan to capital ratio of 3:1 or lower is maintained. 4) Unbound	
Other management consulting services (the rest of CPC 86509)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	

<p>(d) Services related to management consulting (CPC 866)</p> <p>Project management services other than for construction (CPC 86601)</p>		<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) Unbound</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) Unbound</p>	
<p>Arbitration and conciliation services (CPC 86602)</p> <p>Other management services (CPC 86609)</p>		<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	
<p>(e) Technical testing and analysis services (CPC 8676)</p> <p>Composition and purity testing and analysis services and other technical testing and analysis services (CPC 86761+86769)</p>		<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) As indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as provided in the horizontal section</p>	
<p>Technical testing and analysis services of physical properties, integrated mechanical and electrical system, and technical inspection services (CPC 86762 to 86764)</p>		<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	

<p>(f) Services incidental to agriculture (CPC 881):</p> <p>Consultancy services on agricultural extension:</p> <ul style="list-style-type: none"> - soil preparation - seed production - plant protection - harvesting - grading - packing - storing 		<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section 	
<p>Soil analysis laboratory</p>		<ul style="list-style-type: none"> 1) None 2) None 3) None 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section 	
<p>Soil survey and land use planning</p>		<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section 	
<p>Cover crop seed multiplication</p>		<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section 	

Others		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(f) Services incidental to hunting (CPC 881)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(f) Services incidental to forestry (CPC 881): Forestry consultant services		1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Others		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(g) Services incidental to fishing (CPC 882): International trading, exporting products services (broker)		1) Unbound 2) None	1) Unbound 2) None	

		3) None 4) As indicated in the horizontal section	3) None 4) Unbound, except as provided in the horizontal section	
Quality analysis services		1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Canning process analysis services		1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Technical services - Consulting - Research on marketing - Quality control		1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Others		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	

(h) Services incidental to mining (CPC 883+5115)				
- at oil and gas fields (part of CPC 883+5115)		1) Unbound 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
- others		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(i) Services incidental to manufacturing (CPC 884+885, except for 88442)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(j) Services incidental to energy distribution (CPC 887)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(k) Placement and supply services of personnel (CPC 872)		1) Unbound 2) Unbound 3) Unbound	1) Unbound 2) Unbound 3) Unbound	

		4) Unbound	4) Unbound	
(l) Investigation and security (CPC 873)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(m) Related scientific and technical consulting services (CPC 8675) - Oil and gas exploration (part of CPC 8675)		1) Unbound 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
- Others		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633+8861 to 8866)				

<p>Maintenance and repair services by a Japanese enterprise established in Thailand relating to the maintenance and repair of:</p> <ul style="list-style-type: none"> - household electrical appliances it wholesales in Thailand that are manufactured in Thailand by it, or by its group companies in Thailand under the same brand; or - household electrical appliances manufactured in Japan by its group companies under the same brand. <p>Note: "group companies" means companies registered in Japan or Thailand that are owned³ directly, or through another company registered in Japan or in Thailand, by a company registered in Japan and entitled to benefits under this Agreement.</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Foreign equity participation of not exceeding 60 per cent is allowed as long as (1) service supplier is registered in Thailand with a minimum capital of 100 million baht; (2) a loan to capital ratio of 3:1 or lower is maintained; (3) the members of the board of directors of Thai nationality is in accordance with the ratio of Thai equity participation; (4) at least half of the senior mechanics⁴ are of Thai nationality; (5) amongst the non-Thai members of the board of directors, at least one is a Thai resident; (6) at least one senior manager is of Thai nationality; (7) there is no more than one service center; and (8) transfer of technology⁵ is provided to Thai persons, such as on-the-job training, and necessary information and know-how is provided to the Thai employees.</p> <p>4) Unbound</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) No limitation as long as (1) foreign equity participation does not exceed 60 per cent; (2) service supplier is registered in Thailand with a minimum capital of 100 million baht; (3) a loan to capital ratio of 3:1 or lower is maintained; (4) the members of the board of directors of Thai nationality is in accordance with the ratio of Thai equity participation; (5) at least half of the senior mechanics are of Thai nationality; (6) amongst the non-Thai members of the board of directors, at least one is a Thai resident; (7) at least one senior manager is of Thai nationality; (8) there is no more than one service center; and (9) transfer of technology⁵ is provided to Thai persons, such as on-the-job training, and necessary information and know-how is provided to the Thai employees.</p> <p>4) Unbound</p>	
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3. As defined in Article 73 (g) of Chapter 7.

4. Senior mechanics are those persons whose duties include supervisory functions.

5. The transfer of technology includes transfer of technical know-how, technology alternatives and technology procedures from Japanese companies and their engineers or technicians to Thai engineers or technicians of such Japanese companies to the extent of their activities. Such transfer shall not be construed to include intellectual property rights.

Others		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(o) Building-cleaning services (CPC 874)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(p) Photographic services (CPC 875)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(q) Packaging services (CPC 87600)		1) Unbound 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	
(r) Publishing and printing services excluding publishing newspaper (CPC 88442)		1) Unbound 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	
(s) Convention services (CPC 87909**)		1) Unbound 2) Unbound 3) Unbound	1) Unbound 2) Unbound 3) Unbound	

		4) Unbound	4) Unbound	
(t) Other				
Credit reporting services, collection agency services, telephone answering services, Duplicating services, mailing list compilation and mailing services, special design services, and other business services (CPC 87901 to 87904+87906+87907+the rest of CPC 87909)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
Translation and interpretation services (CPC 87905)		1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
2. COMMUNICATION SERVICES				
A. Postal services (CPC 7511)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
B. Courier services (CPC 7512)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	

C. Telecommunications Services⁶

Commitments undertaken in this Schedule are subject to the following general conditions:

- Each service to be supplied in Thailand requires a specific licence issued by the National Telecommunications Commission (NTC). The number of licences may be limited.
- Licences are granted only to service suppliers duly constituted according to the Thai legislation, which requires head office and management located in the Area of Thailand.
- The telecommunications services in the Schedule of Specific Commitments shall be on facilities basis.
- Unless otherwise specified at subsector level, the service provider shall be a Thai registered company with foreign equity participation not exceeding 20 per cent of the registered capital. The NTC or other competent authorities specified by law may, from time to time and in pursuant to the right recognised by paragraph 4 of the preamble of the General Agreement on Trade in Services (GATS), prescribe a prohibition that it sees fit to meet national policy objectives and, given asymmetries existing with respect to the degree of development of telecommunications sector and regulatory practice in Thailand, adopt measures which the NTC deems appropriate in furtherance of its responsibility under the relevant telecommunications laws.
- Conditional upon passage and coming into force of all necessary new communication acts, commencing from the year of 2006, commitments on public telecommunications services will be introduced, and carried out in accordance with the implementing regulations to be issued by virtue of those acts.

6. Thailand's commitments under the WTO Agreement for this sector as per Documents GATS/SC/85 (15 April 1994) and GATS/S/85/Suppl.2 (11 April 1997), unless otherwise specifically stipulated, are incorporated herein. Until the review under Article 89, Thailand does not accept to renegotiate such commitments or negotiate any further commitments on this sector.

<p>Public local, domestic long distance and international services:</p> <p>(a) Voice telephone services</p> <p>(b) Telex services</p> <p>(c) Telegraph services</p> <p>(d) Facsimile services</p>		<p>1), 2) None, other than</p> <ul style="list-style-type: none"> - traffic shall be routed through a gateway in Thailand operated by a supplier duly licensed; - the provision of concerned services shall be agreed by the supplier duly licensed of both ends. <p>3) Conditional upon passage and coming into force of all necessary new communication acts, commencing from the year of 2006, Thailand will introduce the market access elements as contained in those acts into the relevant parts of its Schedule of Specific Commitments relating to the supply of public telecommunication services.</p> <p>4) Unbound as indicated in the horizontal section</p>	<p>1), 2) None</p> <p>3) Conditional upon passage and coming into force of all necessary new communication acts, commencing from the year of 2006, Thailand will introduce the national treatment elements as contained in those acts into the relevant parts of its Schedule of Specific Commitments relating to the supply of public telecommunication services.</p> <p>4) Unbound, except as provided in the horizontal section</p>	<p>Conditional upon passage and coming into force of all necessary new communication acts, commencing from the year of 2006, Thailand will introduce into its Schedule of Specific Commitments on public telecommunication services its treatment on the subjects relating to competitive safeguards, interconnection, universal service, public availability of licensing criteria, separation of regulatory and operational functions, and the allocation and use of scarce resources.</p>
<p>(j) Data base access services (part of CPC 7523)</p>		<p>1) 1.1 Service providers must use public telecommunication network under national telecommunication authorities;</p> <p>1.2 Radio application service is subject to frequency availability.</p> <p>2) None</p>	<p>1) None</p> <p>2) None</p>	

		<p>3) (a) Shall be a Thai registered company with the foreign equity participation not exceeding 25 per cent of the registered capital and the number of foreign shareholders must not exceed 25 per cent of the total number of shareholders of the company</p> <p>(b) Must use public telecommunication network under national telecommunication authorities</p> <p>4) As indicated in the horizontal section</p>	<p>3) No limitations as long as foreign equity participation does not exceed 25 per cent</p> <p>4) None</p>	
(n) On-line information and/or data processing services (part of CPC 843)		<p>1) 1.1 Services providers must use telecommunication network under national telecommunication authorities;</p> <p>1.2 Radio application service is subject to frequency availability</p> <p>2) None</p> <p>3) (a) Shall be a Thai registered company with the foreign equity participation not exceeding 25 per cent of the registered capital and the number of foreign shareholders must not exceed 25 per cent of the total number of shareholders of the company</p>	<p>1) None</p> <p>2) None</p> <p>3) No limitations as long as foreign equity participation does not exceed 25 per cent</p>	

		<p>(b) Must use public telecommunication network under national telecommunication authorities</p> <p>4) As indicated in the horizontal section</p>	<p>4) None</p>	
<p>(o) Other</p> <p>Telecommunications equipment sales services (part of CPC 75420)</p>		<p>1) Unbound</p> <p>2) None</p> <p>3) None other than that indicated in the horizontal section</p> <p>4) (a) As indicated in the horizontal section</p> <p>(b) Unbound for civil engineer</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) No limitations as long as foreign equity participation does not exceed 49 per cent.</p> <p>4) None</p>	
<p>Telecommunications consulting services (CPC 75440)</p>		<p>1) Unbound</p> <p>2) None</p> <p>3) None other than that indicated in the horizontal section</p> <p>4) (a) As indicated in the horizontal section</p> <p>(b) Unbound for civil engineer</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) No limitations as long as foreign equity participation does not exceed 49 per cent.</p> <p>4) None</p>	
<p>Videotext (part of CPC 75299)</p>		<p>1) 1.1 Service providers must use public telecommunication network under national telecommunication authorities;</p>	<p>1) None</p>	

		<p>1.2 Radio application service is subject to frequency availability</p> <p>2) None</p> <p>3) (a) Shall be a Thai registered company with the foreign equity participation not exceeding 25 per cent of the registered capital and the number of foreign shareholders must not exceed 25 per cent of the total number of shareholders of the company</p> <p>(b) Must use public telecommunication network under national telecommunication authorities</p> <p>(c) Selection of service providers shall be based on open tender</p> <p>4) As indicated in the horizontal section</p>	<p>2) None</p> <p>3) No limitations as long as foreign equity participation does not exceed 25 per cent</p> <p>4) None</p>	
<p>Teleconference (part of CPC 75292)</p>		<p>1) 1.1 Service providers must use public telecommunication network under national telecommunication authorities;</p> <p>1.2 Radio application service is subject to frequency availability</p> <p>2) None</p>	<p>1) None</p> <p>2) None</p>	

		<p>3) (a) Shall be a Thai registered company with the foreign equity participation not exceeding 25 per cent of the registered capital and the number of foreign shareholders must not exceed 25 per cent of the total number of shareholders of the company</p> <p>(b) Must use public telecommunication network under national telecommunication authorities</p> <p>(c) Selection of service providers shall be based on open tender</p> <p>4) As indicated in the horizontal section</p>	<p>3) No limitations as long as foreign equity participation does not exceed 25 per cent</p> <p>4) None</p>	
Domestic leased circuits (part of CPC 75299)		<p>1) 1.1 Service providers must use public telecommunication network under national telecommunication authorities;</p> <p>1.2 Radio application service is subject to frequency availability</p> <p>2) None</p>	<p>1) None</p> <p>2) None</p>	

		<p>3) (a) Shall be a Thai registered company with the foreign equity participation not exceeding 25 per cent of the registered capital and the number of foreign shareholders must not exceed 25 per cent of the total number of shareholders of the company</p> <p>(b) Must use public telecommunication network under national telecommunication authorities</p> <p>(c) Selection of service providers shall be based on open tender</p> <p>4) As indicated in the horizontal section</p>	<p>3) No limitations as long as foreign equity participation does not exceed 25 per cent</p> <p>4) None</p>	
D. <u>Audiovisual Services</u>				
(a) Motion picture and video tape production and distribution services (CPC 9611)				
Promotion or advertising services (CPC 96111)	1) Unbound	1) Unbound		
	2) Unbound	2) Unbound		
	3) Unbound	3) Unbound		
	4) Unbound	4) Unbound		
Film/video production and distribution services excluding promotion or advertising services (CPC 96112+96113)	1) Unbound	1) Unbound		
	2) None	2) None		
	3) None	3) None		

		4) As indicated in the horizontal section	4) Unbound, except as provided in the horizontal section	
(b) Motion picture projection service (CPC 9612)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(c) Radio and television services (CPC 9613) Radio/television services only for production of radio/TV programmes (CPC 96131+96132) Combined programme making and broadcasting services (CPC 96133)		1) Unbound 2) None 3) None 4) As indicated in the horizontal section 1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section 1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(d) Radio and television transmission services (CPC 75241+75242)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(e) Sound recording		1) Unbound 2) Unbound 3) Unbound	1) Unbound 2) Unbound 3) Unbound	

		4) Unbound	4) Unbound	
(f) Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
E. Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES				
A. Construction Work for Buildings (CPC 51210+51220+51230+51240+51250+51260+51270+51280+51290)		1) Unbound 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
B. Construction Work for Civil Engineering (CPC 51310+51320+51330+51340+51350+51360+51371+51372+51390)		1) Unbound 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	

<p>C. Installation Work (CPC 51610+51620+51630+51641+51642+51643+51644+51649+51650+51660+51691+51699)</p>		<p>1) Unbound 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer</p>	<p>1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section</p>	
<p>Assembly Work (CPC 514)</p>		<p>1) Unbound 2) Unbound 3) Unbound 4) Unbound</p>	<p>1) Unbound 2) Unbound 3) Unbound 4) Unbound</p>	
<p>D. Building completion and finishing work (CPC 517)</p>		<p>1) Unbound 2) Unbound 3) Unbound 4) Unbound</p>	<p>1) Unbound 2) Unbound 3) Unbound 4) Unbound</p>	
<p>E. Other (CPC 511+CPC 515 to 518)</p>		<p>1) Unbound 2) Unbound 3) Unbound 4) Unbound</p>	<p>1) Unbound 2) Unbound 3) Unbound 4) Unbound</p>	
<p>4. DISTRIBUTION SERVICES A. Commission Agents' Services (CPC 62111 to 62118)</p>		<p>1) Unbound 2) None 3) None; and no limitation on the number of foreign shareholders</p>	<p>1) Unbound 2) None 3) None</p>	

		4) Unbound	4) Unbound	
Trading and auctioning Thai antiques or national historical objects		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
Trading antiques or art objects being Thai arts and handicraft		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
Auction		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
B. Wholesale Trade Services Wholesale trade services by a Japanese enterprise established in Thailand relating to the distribution and installation of: - products manufactured by such Japanese enterprise or by its group companies in Thailand under the same brand; or		1) Unbound 2) Unbound 3) Except for distilled liquor distribution services, no limitation on the number of foreign shareholders and foreign equity participation not exceeding 75 per cent is allowed as long as loan to capital ratio of 3:1 or lower is maintained. 4) Unbound	1) Unbound 2) Unbound 3) No limitations as long as (1) foreign equity participation does not exceed 75 per cent; and (2) a loan to capital ratio of 3:1 or lower is maintained. 4) Unbound	

<p>- automobiles manufactured in Japan by its group companies under the same brand.</p> <p>Note: "group companies" means companies registered in Japan or Thailand that are owned directly, or through another company registered in Japan or in Thailand, by a company registered in Japan and entitled to benefits under this Agreement.</p>				
Others		<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	
<p>C. Retailing Services</p> <p>Retailing services by a Japanese enterprise established in Thailand relating to the distribution and installation of:</p>		<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Except for distilled liquor distribution services, no limitation on the number of foreign shareholders and foreign equity participation not exceeding 75 per cent is allowed as long as a loan to capital ratio of 3:1 or lower is maintained.</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) No limitations as long as (1) foreign equity participation does not exceed 75 per cent; and (2) a loan to capital ratio of 3:1 or lower is maintained.</p>	

7 As defined in Article 73 (g) of Chapter 7.

<ul style="list-style-type: none"> - products manufactured by such Japanese enterprise or by its group companies in Thailand under the same brand; or; - automobiles manufactured in Japan by its group companies under the same brand. <p>Note: "group companies" means companies registered in Japan or Thailand that are owned⁸ directly, or through another company registered in Japan or in Thailand, by a company registered in Japan and entitled to benefits under this Agreement.</p>		4) Unbound	4) Unbound	
Others		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
D. Franchising (CPC 8929)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	

8 As defined in Article 73 (g) of Chapter 7.

E. Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
5. EDUCATIONAL SERVICES A + B. International and National School Education Services (excluding adult and other education services) (part of CPC 9219+ CPC 9221 +9222)		1) Unbound 2) None 3) None 4) Supply of education services is allowed, provided that: (1) the natural persons are invited or to be employed by education institutions duly established and registered in Thailand; and (2) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable. Others: As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound	
A. Primary education services (CPC 9211 + the rest of CPC 9219)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	

<p>B. Technical and Vocational Education Services (CPC 9223+9224)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Supply of education services is allowed, provided that:</p> <p>(1) the natural persons are invited or to be employed by education institutions duly established and registered in Thailand; and</p> <p>(2) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable.</p> <p>Others: As indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
<p>C. Higher education services (CPC 923)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Foreign equity participation of less than 50 per cent is allowed, provided that at least half of the Members of the University Council must have Thai nationality and that service suppliers in this sector must comply with the Private Higher Education Institution Act B.E. 2546 (2003).</p> <p>4) Supply of education services is allowed, provided that:</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) No limitation as long as (1) foreign equity participation is less than 50 per cent; and (2) at least half of the Members of the University Council must have Thai nationality and that service suppliers in this sector must comply with the Private Higher Education Institution Act.</p> <p>4) Unbound</p>	

		<p>(1) the natural persons are invited or to be employed by education institutions duly established and registered in Thailand; and</p> <p>(2) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable.</p> <p>Others: As indicated in the horizontal section</p>		
D. Professional and/or Short Courses Education Services (CPC 92400)		<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Supply of education services is allowed, provided that:</p> <p>(1) the natural persons are invited or to be employed by education institutions duly established and registered in Thailand; and</p> <p>(2) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable.</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	

		Others: As indicated in the horizontal section		
E. Other education services CPC 92900) Foreign language tuition services (part of CPC 92900)		<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Supply of education services is allowed, provided that:</p> <p>(1) the natural persons are invited or to be employed by education institutions duly established and registered in Thailand; and</p> <p>(2) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable.</p> <p>Others: As indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
Others		<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	
6. ENVIRONMENTAL SERVICES		<p>1) Unbound</p> <p>2) None</p>	<p>1) Unbound</p> <p>2) None</p>	

A. Sewage Services (including industrial waste water treatment system) (CPC 9401)		3) None 4) As indicated in the horizontal section	3) None 4) Unbound, except as provided in the horizontal section	
B. Refuse Disposal Services (including hazardous waste management and incinerator) (CPC 9402)		1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
C. Sanitation and Similar Services (CPC 9403)		1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
D. Other Environmental Consultancy on Sewage System, Refuse Disposal, Hazardous Waste Management, Air Pollution and Noise Management, Sanitation and Other Environmental Management Services		1) None 2) None 3) None 4) As indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Environmental Protection and Environmental Abatement Services		1) None 2) None 3) None 4) As indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section	

Cleaning services of exhaust gases (including industrial emission abatement) (CPC 9404)		<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section 	
Noise abatement services (CPC 9405)		<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section 	
Nature and landscape protection services (CPC 9406)		<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section 	
Other environmental protection services (CPC 9409)		<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section 	

7. FINANCIAL SERVICES ⁹				
<ul style="list-style-type: none"> - With regard to the scope of operation and types of financial services that can be provided, each type of financial institution will be permitted to operate the sector or subsector of banking and other financial services only to the extent that their respective governing legislation permit them to do so. - All commitments in this sector are subject to horizontal commitments in Thailand's 1995 GATS Schedule of specific commitments. 				
A. <u>Insurance including reinsurance and retrocession</u> ¹⁰				
(a) Life insurance services (CPC 81211)	1)	None	1)	None
	2)	None	2)	Life insurance premium is tax deductible up to a certain amount for holders of policies issued by local companies.
	3)	(a) Foreign equity participation limited to 25 per cent of registered share capital. (b) New establishment is subject to licence approved by the Minister with the consent of the Cabinet.	3)	None
	4)	Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.	4)	None

9 Thailand's commitments under the WTO Agreement for this sector as per Document GATS/sc/85/Suppl.3 (26 February 1998), is incorporated herein. Until the review under Article 89, Thailand does not accept to renegotiate such commitments or negotiate any further commitments on this sector.

10 Paragraph 5 of Article 77 does not apply to sectors or subsectors that do not exist under Thai law at the date of entry into force of this Agreement.

<p>(b) Non-life insurance services (CPC 8129)</p>		<p>1) Unbound except for international marine, aviation and transit and all classes of reinsurance.</p> <p>2) None</p> <p>3) (a) Foreign equity participation limited to 25 per cent of registered share capital.</p> <p>(b) New establishment is subject to license approved by the Minister with the consent of the Cabinet.</p> <p>4) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	
<p>(d) Services auxiliary to insurance (excluding pension funding services)</p> <p>Insurance broking and agency services (CPC 81401)</p> <p>(Brokers shall not induce, advise or do any acts so as to cause any person to enter into insurance contracts with insurers abroad, except for reinsurance contracts)</p>		<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Foreign equity participation not to exceed 25 per cent.</p> <p>4) (a) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.</p> <p>(b) Unbound for individual broker and agent.</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) No limitations as long as foreign equity participation does not exceed 25 per cent.</p> <p>4) None</p>	

<p>Insurance consultancy services excluding pension consulting services (CPC 81402)</p>		<p>1) None 2) None 3) None other than that indicated in the horizontal section. 4) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.</p>	<p>1) None 2) None 3) No limitations as long as foreign equity participation does not exceed 49 per cent. 4) None</p>	
<p>Average and loss adjustment services (CPC 81403)</p>		<p>1) None 2) None 3) None other than that indicated in the horizontal section. 4) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.</p>	<p>1) None 2) None 3) No limitations as long as foreign equity participation does not exceed 49 per cent. 4) None</p>	
<p>Actuarial services (CPC 81404)</p>		<p>1) None 2) None 3) None other than that indicated in the horizontal section. 4) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.</p>	<p>1) None 2) None 3) No limitations as long as foreign equity participation does not exceed 49 per cent. 4) None</p>	

<p>Services auxiliary to financial intermediation other than to insurance and pension funding services</p> <p>Credit card services (CPC 81133) (Mobilising funds from the public is prohibited, unless licensed under a financial law)</p>		<p>1) None</p> <p>2) None</p> <p>3) (a) As indicated in B(3)(j) below.</p> <p>(b) Financial institutions must obtain prior approval from the Bank of Thailand.</p> <p>4) As indicated in the horizontal section.</p>	<p>1) None</p> <p>2) None</p> <p>3) No limitations as long as foreign equity participation does not exceed 49 per cent.</p> <p>4) None</p>	
<p>Financial consultancy services (CPC 81332)</p>		<p>1) Unbound</p> <p>2) None</p> <p>3) None other than that indicated in the horizontal section.</p> <p>4) As indicated in the horizontal section.</p>	<p>1) None</p> <p>2) None</p> <p>3) No limitations as long as foreign equity participation does not exceed 49 per cent.</p> <p>4) None</p>	
<p>B. <u>Banking and other financial services</u> (excluding insurance)</p> <p>Acceptance of deposits and other repayable funds from the public</p> <p>Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transactions</p> <p>Financial leasing</p>		<p>1) None for financial advisory and financial data processing. Unbound for all other services.</p> <p>2) None for financial advisory and financial data processing. Unbound for all other services.</p>	<p>1) None</p> <p>2) None</p>	

<p>- custodian and depository services</p> <p>Advisory, intermediation and other auxiliary financial services</p> <p>Provision and transfer of financial information, and financial data processing and related software</p>		<p>IV. None for participation in cheque clearing and settlement system.</p> <p>(c) Locally incorporated banks</p> <p>I. Market access limited to the acquisition of shares of existing banks.</p> <p>II. (i) Maximum foreign equity participation limited to 25 per cent of paid-up registered capital. Combined shareholding of an individual and his/her related persons not to exceed 5 per cent of bank's paid-up registered capital.</p>	<p>(c) Locally incorporated banks</p> <p>None, except as indicated in the market access column.</p>	
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	<p>(ii) The Minister of Finance upon recommendation of the Bank of Thailand may relax the above-mentioned limits on maximum foreign equity participation and combined shareholding of an individual and his/her related persons, subject to the terms and conditions announced by the Minister of Finance, including the following:</p> <ul style="list-style-type: none"> - the relaxation is deemed necessary to improve the condition or business of the commercial bank; 		
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		<ul style="list-style-type: none">- such equity participation will be authorised for a period of up to 10 years, with foreign shareholders who enter in this period being grandfathered thereafter with respect to the absolute amount of their equity holding. <p>III. At least three-fourths of the directors must be of Thai nationality. The Minister of Finance upon recommendation of the Bank of Thailand may allow more foreign nationals than specified above subject to the same terms and conditions as stated in II (ii) above.</p>		
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		<p>(d) International Banking Facility¹¹</p> <p>New establishment is subject to licence approved by the Minister of Finance.</p> <p>(e) Finance companies and credit foncier companies</p> <p>I. None for representative offices.</p> <p>II. Market access limited to the acquisition of shares of existing companies.</p> <p>III. (i) Maximum foreign equity participation limited to 25 per cent of paid-up registered capital. Combined shareholding of an individual and his/her related persons not to exceed 10 per cent.</p>	<p>(d) International Banking Facility</p> <p>None, except as indicated in the market access column.</p> <p>(e) Finance companies and credit foncier companies</p> <p>None, except as indicated in the market access column.</p>	
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11 IBF units permitted to operate only the banking and investment banking business as specified in the Ministerial Order issued on 16 September 1992, and Notification of the Bank of Thailand dated 14 December 1993.

	<p>(ii) The Minister of Finance upon recommendation of the Bank of Thailand may relax the above - mentioned limits on maximum foreign equity participation and combined shareholding of an individual and his/her related persons, subject to the terms and conditions announced by the Minister of Finance, including the following:</p> <ul style="list-style-type: none">- the relaxation is deemed necessary to improve the condition or business of the finance company and credit foncier company.		
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	<p style="text-align: center;">- such equity participation will be authorised for a period of up to 10 years, with foreign shareholders who enter in this period being grandfathered thereafter with respect to the absolute amount of their equity holding</p> <p>IV. At least three-fourths of the directors must be of Thai nationality. The Minister of Finance upon recommendation of the Bank of Thailand may allow more foreign nationals than specified above subject to the same terms and conditions as stated in III (ii) above.</p> <p>(f) Securities companies</p>	<p>(f) Securities companies</p>	
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	<p>Securities brokerage, securities dealing, investment advisory service and securities underwriting:</p> <p>I. None for representative offices.</p> <p>II. Market access limited to share acquisition of existing companies only. Unbound for new licences.</p> <p>III. Maximum foreign equity participation limited to 49 per cent of paid-up registered capital.</p> <p>IV. At least one-half of the directors of a locally incorporated securities firm must be Thai national.</p> <p>(g) Asset management companies:</p> <p>I. None for representative offices.</p> <p>II. Market access limited to share acquisition of existing companies.</p>	<p>None, except as indicated in the market access column.</p> <p>(g) Asset management companies:</p> <p>None, except as indicated in the market access column.</p>	
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	<p>III. During the first five years after the licence has been granted, maximum foreign equity participation is limited to 25 per cent of paid-up registered capital and at least three-fourths of the directors must be Thai national.</p> <p>IV. After five years, maximum foreign equity participation is limited to 49 per cent of paid-up registered capital and at least one-half of the directors must be Thai national.</p> <p>(h) Financial leasing services</p> <p>Can only be provided by leasing companies which are subject to maximum foreign equity participation of 49 per cent of paid-up registered capital, or by finance companies which are subject to maximum foreign equity participation of 25 per cent of paid-up registered capital, except in (e) III (ii).</p> <p>(i) Factoring services</p>	<p>(h) Financial leasing services</p> <p>None</p> <p>(i) Factoring services</p> <p>None</p>	
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	<p>Can only be provided by factoring companies which are subject to maximum foreign equity participation of 49 per cent of paid-up registered capital, or by finance companies which are subject to maximum foreign equity participation of 25 per cent of paid-up registered capital, except in (e) III (ii).</p> <p>(j) Credit, charge and debit cards</p> <p>Credit, charge and debit cards can only be provided by companies which are subject to maximum foreign equity participation of 49 per cent of paid-up registered capital or locally incorporated banks and foreign bank branches.</p> <p>The conduct of businesses under h), i) and j) will be subject to licensing and regulations to be announced.</p> <p>4) Limitations on the number of foreign personnel per foreign bank office:</p> <p>(a) two persons for banks operating as representative office;</p> <p>(b) six persons for each full-licensed branch;</p> <p>(c) four persons for each BIBF branch;</p>	<p>(j) Credit, charge and debit cards</p> <p>None</p> <p>4) None</p>	
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		<p>(d) two persons for each PIBF branch;</p> <p>(e) eight persons for banks operating as full-licensed and BIBF branch;</p> <p>For finance companies:</p> <p>(a) two persons for a representative office;</p> <p>(b) Maximum of four directors permitted for finance companies;</p> <p>For securities companies and asset and management companies:</p> <p>two persons for a representative office.</p>		
<p>Trading for own account, or for account of customers in the following:</p> <ul style="list-style-type: none"> - derivative products incl., but not limited to, futures and options - other negotiable instruments and financial assets, incl. bullion 		<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	
<p>Money broking</p>		<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	

Settlement and clearing services for financial assets, incl. securities, derivative products, and other negotiable instruments		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
C. Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
8. HEALTH RELATED AND SOCIAL SERVICES (other than those listed under 1.A.h-j.)				
A. Hospital services (CPC 9311)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
B. Other Human Health Services (CPC 9319, other than 93191)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
C. Social services (CPC 933)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	

<p>D. Other (including extraction of Thai herbs)</p>	<p>1) Unbound 2) Unbound 3) Unbound 4) Unbound</p>	<p>1) Unbound 2) Unbound 3) Unbound 4) Unbound</p>	
<p>9. TOURISM AND TRAVEL RELATED SERVICES</p> <p>A. <u>Hotel and Restaurant Services (including catering)</u> (CPC 641 to 643)</p> <p><u>Hotel Lodging Services</u> (CPC 64110)</p>	<p>1) Unbound 2) None 3) (a) For luxury hotel and resort with facility having a minimum of 100 rooms and service supplier having a minimum paid-up registered capital of 800 million baht, foreign equity participation of not exceeding 60 per cent is allowed, provided that (1) the service supplier is an enterprise registered as a registered ordinary partnership, limited partnership or limited liability company in Thailand; and (2) a loan to capital ratio of 3:1 or lower shall be maintained; and no limitation on the number of foreign shareholders; (b) For others: None</p>	<p>1) Unbound 2) None 3) For luxury hotel and resort services, no limitations as long as (1) foreign equity participation does not exceed 60 per cent; (2) the investor / service supplier which is an enterprise of Japan is registered as a registered ordinary partnership, limited partnership or limited liability company in Thailand; and (3) a loan to capital ratio of 3:1 or lower is maintained; (4) service supplier has a minimum paid-up registered capital of 800 million baht; and (5) the facility has a minimum of 100 rooms.</p>	

		4) As indicated in the horizontal section	4) Unbound, except as provided in the horizontal section	
Restaurant Services (CPC 64210)		<p>1) Unbound</p> <p>2) None</p> <p>3) (a) For full restaurant services (food and beverage preparation and serving with or without entertainment) with the facility having a minimum area of 450 square metres and service supplier having a minimum paid-up registered capital of 50 million baht, foreign equity participation of not exceeding 60 per cent is allowed, provided that (1) the service supplier is an enterprise registered as a registered ordinary partnership, limited partnership or limited liability company in Thailand; and (2) a loan to capital ratio of 3:1 or lower shall be maintained; and no limitation on the number of foreign shareholders;</p> <p>(b) For others: None</p> <p>4) As indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) For full restaurant services (food and beverage preparation and serving with or without entertainment), no limitations as long as (1) foreign equity participation does not exceed 60 per cent; (2) the investor / service supplier which is an enterprise of Japan is registered as a registered ordinary partnership, limited partnership or limited liability company in Thailand; (3) a loan to capital ratio of 3:1 or lower is maintained; (4) the facility has a minimum area of 450 square metres; and (5) service supplier has a minimum paid-up registered capital of 50 million baht.</p> <p>4) Unbound, except as provided in the horizontal section</p>	
Catering Services (CPC 64230)		<p>1) Unbound</p> <p>2) None</p> <p>3) None; no restriction of the number of foreign shareholders</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p>	

		4) As indicated in the horizontal section	4) Unbound, except as provided in the horizontal section	
Others (CPC 6412 + 6419 + 6422 + 6429 + 6431 + 6432)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
B. <u>Travel Agency and Tour Operator Services</u> (CPC 74710)		1) Unbound 2) None 3) In addition to that indicated in the horizontal section not less than half of the board of directors of the company must be Thai nationals. 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
C. Tourist Guides Services		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
D. Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	

10. RECREATIONAL, CULTURAL AND SPORTING SERVICES				
A. Entertainment services (including theatre, live bands and circus services) (CPC 9619)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
B. News agency services (CPC 962)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
C. Libraries, archives, museums and other cultural services (CPC 963)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
D. Sporting and Other Recreational Services (CPC 964) Sporting Services (excluding other sporting services specified in CPC 96419) (CPC 96411+96412+96413)		1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Recreation Park and Beach Services (CPC 96491)		1) Unbound 2) None 3) None	1) Unbound 2) None 3) None	

		4) As indicated in the horizontal section	4) Unbound, except as provided in the horizontal section	
Other recreational services (CPC 96419+96492+96499)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
E. Other		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
11. TRANSPORT SERVICES A. <u>Maritime Transport Services</u>				The following services at the port provided by the government or government enterprise are made available, to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1. Pilotage ¹² 2. Towing and tug assistance 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal

12. A Thai captain of a Thai ship which sails regularly in certain compulsory pilotage area may be permitted to pilot the ship in the area.

<p>(a) Passenger transportation (CPC 7211 less cabotage transport: as defined below - 3.1)</p>		<p>1) None</p> <p>2) None</p> <p>3) (a) Unbound for establishment of enterprise for the purpose of operating a fleet under the national flag of Thailand</p> <p>(b) Other forms of commercial presence for the supply of international maritime transport services (as defined below - 3.2) except branch office: As indicated in the horizontal section.</p> <p>4) (a) Ships' crews: Unbound</p> <p>(b) Other personnel: As indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) (a) Unbound</p> <p>(b) None</p> <p>4) (a) Unbound</p> <p>(b) Unbound, except as provided in the horizontal section</p>	<p>5. Port captain's service</p> <p>6. Navigation aids</p> <p>7. Shore-based operational services essential to ship operations, water and electrical supplies</p> <p>8. Emergency repair facilities</p> <p>9. Anchorage, berth and berthing services</p>
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<p>(b) Freight transportation (CPC 7212 less cabotage transport: as defined below - 3.1)</p>	<p>1) None</p> <p>2) None</p> <p>3) (a) Unbound for establishment of enterprise for the purpose of operating a fleet under the national flag of Thailand</p> <p>(b) Other forms of commercial presence for the supply of international maritime transport services (as defined below - 3.2) except branch office: As indicated in the horizontal section</p> <p>4) (a) Ships' crews: Unbound</p> <p>(b) Other personnel: As indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) (a) Unbound</p> <p>(b) None other than:</p> <p>(i) Shareholders of Thai maritime transport companies with ownership of Thai flag vessels may be granted exemption or reduced rates of income tax leviable on dividends paid by such companies</p> <p>(ii) Exporters or importers of goods shipped from or to Thailand by Thai flag vessels may be entitled to special deduction of not more than 50 per cent of the freight values or other expenses paid in the ordinary course of carriage of such goods from their net income for the purpose of calculation of income tax</p> <p>4) (a) Unbound</p> <p>(b) Unbound, except as provided in the horizontal section</p>	<p>1) See Note to the Schedule below</p> <p>3) (b) See Note to the Schedule below</p>
<p>(c) Rental of vessels with Crew (CPC 7213)</p>	<p>1) Unbound</p> <p>2) Unbound</p>	<p>1) Unbound</p> <p>2) Unbound</p>	

		3) Unbound 4) Unbound	3) Unbound 4) Unbound	
(d) Maintenance and repair of vessels (part of CPC 8868)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(e) International towing (CPC 7214)		1) None 2) None 3) (a) Unbound for establishment of enterprise for the purpose of operating a fleet under the national flag of Thailand (b) Other forms of commercial presence for the supply of international towing service (as defined below - 3.2) except branch office: As indicated in the horizontal section 4) (a) Ships' crews: Unbound (b) Other personnel: As indicated in the horizontal section	1) None 2) None 3) (a) Unbound (b) None 4) (a) Unbound (b) Unbound, except as provided in the horizontal section	
(f) Supporting Services for maritime transport (CPC 745) Shore reception facilities (collection of waste/oily water from ships)		1) Unbound 2) None	1) Unbound 2) None	

		3) None 4) As indicated in the horizontal section	3) None 4) Unbound, except as provided in the horizontal section	
Port captain's services attached to specific foreign vessels		1) None 2) None 3) None 4) As indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Marine surveys and classification societies for the purpose of providing accurate documentation and certification of vessels		1) None other than those under regulations stipulated by the Marine Department 2) None 3) None 4) As indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as provided in the MA column	
Freight forwarding services (as defined below - 3.4)		1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Maritime cargo handling services (as defined below - 3.5)		1) Unbound 2) None	1) Unbound 2) None	

		3) Supplying of services in the area under the jurisdiction of the Port Authority of Thailand is subject to certain conditions set up by the Ministerial Regulations issued under the Port Authority of Thailand Act B.E.2494 (1951).	3) None	
		4) As indicated in the horizontal section	4) Unbound, except as provided in the horizontal section	
Maritime agency services (as defined below - 3.6)		1) Unbound	1) Unbound	
		2) None	2) None	
		3) None ¹³	3) None	
		4) As indicated in the horizontal section	4) Unbound, except as provided in the horizontal section	
Port and waterway operation services (excl. cargo handling) (CPC 74510)				
Marina facilities (a small sea, lake or river harbour with docking facilities for motor and sailing boats used for private and recreational purpose with maintenance and supply services and berths for long and short term use)		1) Unbound	1) Unbound	
		2) None	2) Unbound	
		3) None	3) Unbound	
		4) As indicated in the horizontal section	4) Unbound, except as provided in the horizontal section	
Others		1) Unbound	1) Unbound	
		2) Unbound	2) Unbound	
		3) Unbound	3) Unbound	

13. Domestic regulations may require registration of service suppliers, minimum paid-up capital, experienced personnel, etc., on a non-discriminatory basis.

	4) Unbound	4) Unbound	
<u>NOTE TO THE SCHEDULE</u>			
<p>1. Where road, rail, inland waterways and related auxiliary services are not otherwise fully covered in this Schedule, a multimodal transport operator shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purpose of inland forwarding of cargoes, or have access to and use of these forms of multimodal activities on reasonable and non-discriminatory terms and conditions for the purpose of carrying out multimodal transport operations.</p> <p>2. "Reasonable and non-discriminatory terms and conditions" means, for the purpose of multimodal transport operations, the ability of multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which enter the port at a later date.</p> <p>3. <u>Definitions:</u></p> <p>3.1 "cabotage": for the purpose of this Schedule, means the transportation or towage of passengers or goods, between a port or place located in Thai waters and another port or place located in Thai waters.</p> <p>3.2 "Other forms of commercial presence for the supply of international maritime transport services": for the purpose of this Schedule, means the ability for international maritime transport service suppliers of other members to undertake locally the following:</p> <p>(a) Marketing and sales of maritime transport services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself;</p> <p>(b) The procurement, on their own account of any transport and related services, necessary for the supply of the integrated service;</p> <p>(c) The preparation of documentation concerning transport documents, customs documents, or other document related to the origin and character of the goods transported; or</p> <p>(d) Setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally with any locally established shipping agency: As indicated in the horizontal section.</p> <p>3.3 "Multimodal transport operator" means the person on whose behalf the bill of lading/multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.</p> <p>3.4 "Freight forwarding services" means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the procurement of transport and related services, preparation of documentation and provision of business information.</p> <p>3.5 "Maritime cargo handling services" means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers when this workforce is organised independently of the stevedoring or terminal operator companies. The activities include the organisation and supervision of:</p> <ul style="list-style-type: none"> - the loading/discharging of cargo to/from a ship; - the lashing/unlashing of cargo; and 			

<p>- the reception/delivery and safekeeping of cargoes before shipment or after discharge.</p> <p>3.6 "Maritime agency services" means activities consisting of representing as an agent, the business interests of one or more shipping lines, for the following purposes:</p> <p>- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuing of bill of lading of the shipping lines; procurement and resale of the necessary related services, preparation of documentation, and provision of business information; or</p> <p>- acting on behalf of the shipping lines organising the call of a ship or taking over cargoes when required.</p>				
B.	<u>Internal Waterways Transport</u>			
(d)	Maintenance and repair of vessels (part of CPC 8868)	1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(e)	Pushing and towing (CPC 7224)	1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(f)	Supporting services for internal waterway transport (CPC 745**)	1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
C.	<u>Air Transport Services</u>			
(d)	Aircraft repair and maintenance services (CPC 8868)	1) None 2) None 3) Unbound	1) None 2) None 3) Unbound	

		4) As indicated in the horizontal section	4) Unbound, except as provided in the horizontal section	
(e) Supporting services for air transport (CPC 746) Selling and marketing of air transport services		1) Unbound 2) Unbound 3) 1. Distribution through CRS is allowed only for airlines offices and one General Sales Agent office 2. Service suppliers must use Thai public telecommunication network under national telecommunication authorities 4) As indicated in the horizontal section	1) Unbound 2) Unbound 3) The value added tax in use comprises 3 rates, namely 7 per cent, 0 per cent and exempted. VAT collection is based on a reciprocal basis. 4) Unbound	
Computer reservation system services		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
D. <u>Space Transport</u> (CPC 733)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
E. <u>Rail Transport Services</u> (a) Passenger transportation		1) Unbound	1) Unbound	

		2) Unbound 3) Unbound 4) Unbound	2) Unbound 3) Unbound 4) Unbound	
(b) Freight transportation (CPC 7112)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(c) Pushing and towing services (CPC 7113)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(d) Maintenance and repair of rail transport equipment (CPC 8868)		1) Unbound 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(e) Supporting Services for rail transport services (CPC 743) Passenger and freight car cleaning services		1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	

Security services at railway station		<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section 	
<p>F. <u>Road Transport Services</u> <u>Other non-scheduled</u> <u>passenger transportation</u></p> <p>(a) Passenger transportation (CPC 7121+7122)</p>		<ul style="list-style-type: none"> 1) Unbound 2) Unbound 3) Unbound 4) Unbound 	<ul style="list-style-type: none"> 1) Unbound 2) Unbound 3) Unbound 4) Unbound 	
(b) Freight transportation only for frozen or refrigerated goods, bulk liquids or gases and containerised freight (CPC 71231 to 71233)		<ul style="list-style-type: none"> 1) Unbound 2) None 3) In addition to that indicated in the horizontal section, not less than half of the board of directors of the company must have Thai nationality 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section 	
(c) Rental services of passenger cars with operator (CPC 71222)		<ul style="list-style-type: none"> 1) Unbound 2) None 3) In addition to that indicated in the horizontal section, not less than half of the board of directors of the company must have Thai nationality 	<ul style="list-style-type: none"> 1) Unbound 2) None 3) None 	

		4) As indicated in the horizontal section	4) Unbound, except as provided in the horizontal section	
(c) Rental services of buses and coaches with operator (CPC 71223)		1) Unbound 2) None 3) In addition to that indicated in the horizontal section, not less than half of the board of directors of the company must have Thai nationality 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(d) Maintenance and repair of road transport equipment (CPC 6112 + 8868)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(e) Supporting services for road transport services (CPC 744)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
G. <u>Pipeline Transport</u>				
(a) Transportation of fuels		1) Unbound	1) Unbound	
(b) Transportation of other goods		2) Unbound 3) Unbound 4) Unbound	2) Unbound 3) Unbound 4) Unbound	

H. <u>Services Auxiliary to All Modes of Transport</u>				
(a) Cargo-handling services (CPC 741)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(b) Storage and warehousing services (CPC 742)		1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(c) Freight transport agency services (CPC 748)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
(d) Other (CPC 749)		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
I. Other transport services		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	

12. OTHER SERVICES NOT INCLUDED ELSEWHERE (CPC 95+97+98+99) Newspaper publishing services		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
Services involved electric power generating		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
Others		1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	

Annex 6 referred to in Chapter 8 Schedules in relation to Investment

Part 1 Schedules of Specific commitments in relation to Article 98

1A Schedule of Japan

1. In this Schedule:
 - (a) “Sector” refers to the general sector in which a commitment may be made;
 - (b) “Subsector” refers to the specific sector in which a commitment may be made;
 - (c) “Industry classification” refers, where applicable, to the activity which may be covered by the commitment according to domestic industry classification codes which are set out for illustrative purposes;
 - (d) “Existing Measures” identifies the measures existing on the date of entry into force of this Agreement, which specify conditions and qualifications on national treatment. Where “Existing Measures” element is set out, it shall prevail over all other elements in the interpretation of those conditions and qualifications.
 - (e) “Description of the Existing Measures” sets out conditions and qualifications on national treatment specified by Existing Measures.
2. For the purposes of this Part, the term “JSIC” means Japan Standard Industrial Classification as set out in the Statistics Bureau, Ministry of Internal Affairs and Communications revised on 7 March, 2002.
3. Where it is indicated that “None except that Japan may maintain the following Existing Measures,” it shall not be construed so as to prevent Japan from amending or modifying such measures, provided that the amendment or modification does not create less favourable treatment than that existing on the date of entry into force of this Agreement.
4. The entry “Unbound” means that, as the case may be, Japan may adopt or maintain any measure which specifies conditions and qualifications on national treatment or may impose or enforce any performance requirements.
5. The entry “None” means that Japan commits to accord national treatment without conditions or qualifications, except as indicated in Horizontal Commitments.

Sector or subsector	Limitations on national treatment	Commitments on performance requirements
Section I. HORIZONTAL COMMITMENTS		
ALL NON-SERVICE SECTORS	<p>1. When transferring or disposing of its equity interests in, or the assets of, a state enterprise or a governmental entity, Japan may:</p> <ul style="list-style-type: none"> (a) prohibit or impose limitations on the ownership of such interests or assets by investors of Thailand or their investments; (b) impose limitations on the ability of investors of Thailand 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. <p>2. Japan may maintain the following Existing Measures.</p> <p><u>Existing Measures]</u></p> <p>Ship law(Law No.46 of 1899), Article 1</p> <p><u>Description of the Existing Measures</u></p> <p>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 representatives and not less than two-thirds of executives administering the affairs are Japanese nationals.</p> <p>3. National Treatment may not be accorded to investors of Thailand and their investments with respect to subsidies.</p> <p>4. With respect to acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed by Cabinet Order on Thai nationals or legal persons, where Japanese nationals or legal persons are placed under identical or similar prohibitions or</p>	<p>1. Unless otherwise specified in this Schedule, as a condition for investment activities in the Area of Japan, or as a condition for granting or continued granting of an advantage, an investor of Thailand shall not be required to:</p> <ul style="list-style-type: none"> (a) export a given level or percentage of goods; (b) achieve a given level or percentage of domestic content; (c) purchase, use or accord a preference to goods produced in the Area of Japan, or purchase goods from the person in its Area; (d) relate the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with investments related to such investment activities; (e) restrict sales of goods in the Area of Japan that investments related to such investment activities produce by relating such sales to the volume or value of its exports or foreign exchange earnings; or (f) appoint, as executives, managers or members of boards of directors, individuals of any particular nationality. <p>2. Unless otherwise specified in this Schedule, or unless the following performance requirements are imposed or enforced as a condition for granting or continued granting of an advantage, in connection with investment activities in the Area of Japan, an investor of Thailand shall not be required to:</p> <ul style="list-style-type: none"> (g) hire a given level of Japanese nationals; (h) transfer technology, a production process or other proprietary knowledge to a person in the Area of Japan, except when the requirement:

	<p>restrictions in Thailand.</p>	<ul style="list-style-type: none"> (i) is imposed or enforced by a court, administrative tribunal or competition authority to remedy an alleged violation of competition laws; or (ii) concerns the transfer of intellectual property which is undertaken in a manner not inconsistent with the TRIPS Agreement; <ul style="list-style-type: none"> (i) locate the headquarters of that investor for a specific region or the world market in the Area of Japan; (j) achieve a given level or value of research and development in the Area of Japan; or (k) supply one or more of the goods that the investor produces to a specific region or world market, exclusively from the Area of Japan. <p>3. When transferring or disposing of its equity interests in, or the assets of, a state enterprise or a governmental entity, Japan may adopt or maintain any measure relating to the nationality of executives, managers or members of the board of directors of any resulting enterprise.</p> <p>4. Japan may maintain the following Existing Measures.</p> <p><u>Existing Measures</u></p> <p>Ship law(Law No.46 of 1899), Article 1</p> <p><u>Description of the Existing Measures</u></p> <p>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 representatives and not less than two-thirds of executives administering the affairs are legal person having Japanese nationality.</p>
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Sector or subsector	Industry classification	Limitation on national treatment	Commitments on performance requirements
Section II. SECTOR-SPECIFIC COMMITMENTS			
ALL NON-SERVICE SECTORS AND SUBSECTORS NOT LISTED BELOW		None	As indicated in Horizontal Commitments.
1. Sector: Agriculture, Forestry, and Fisheries (except fisheries within the Territorial Sea, Internal Waters, Exclusive Economic Zone and Continental Shelf provided in Item 4 of Section II)	JSIC 01 Agriculture JSIC 02 Forestry JSIC 03 Fisheries JSIC 04 Aquaculture	None except that Japan may maintain the following Existing Measures. <u>Existing Measures</u> 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 <u>Description of the Existing Measures</u> The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investment in agriculture, forestry and fisheries (except fisheries within the Territorial Sea, Internal Waters, Exclusive Economic Zone and Continental Shelf provided for in Item 4 of Section II) in Japan.	As indicated in Horizontal Commitments.
2. Sector: Agriculture, Forestry and Fisheries (Plant Breeder's Right)	JSIC 0119 Miscellaneous crop farming JSIC 0413 Seaweed aquaculture JSIC 0415 Seed aquaculture	None except that Japan may maintain the following Existing Measures. <u>Existing Measures</u> Seeds and Seedlings Law (Law No.83 of 1998), Article 10 <u>Description of the Existing Measures</u>	As indicated in Horizontal Commitments.

		<p>A foreigner who has neither a domicile nor residence (nor establishment, in the case of a legal person) in Japan cannot enjoy a plant breeder's right except in the following cases:</p> <p>(a) where the State of which the person is a national or the State in which the person has a domicile or residence (or its establishment, in the case of a legal person) is a contracting party to the International Convention for the Protection of New Varieties of Plants of December 2, 1961, as Revised at Geneva on November 10, 1972, on October 23, 1978 and on March 19, 1991 (hereinafter referred to in this Annex as "the 1991 UPOV Convention");</p> <p>(b) where the State of which the person is a national or the State in which the person has a domicile or residence (or its establishment, in the case of a legal person) is a contracting party to the International Convention for the Protection of New Varieties of Plants of December 2, 1961, as Revised at Geneva on November 10, 1972 and on October 23, 1978 (hereinafter referred to in this Annex as "the 1978 UPOV</p>	
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		Convention"); or (c) where the State of which the person is a national provides Japanese nationals with the protection of varieties under the same condition as its own nationals (including a State which provides such protection for Japanese nationals under the condition that Japan allows enjoyment of the plant breeder's right for the nationals of that State), and further provides the protection for plant genus and species to which the person's applied variety belongs.	
3. Sector: Energy Industry Subsector: Electricity Utility Industry Gas Utility Industry Nuclear Energy Industry	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	Unbound	Unbound

	<p>equipment and supplies</p> <p>JSIC 28* Manufacture of information and communication electronics equipment</p> <p>JSIC 29* Manufacture of electronic parts and devices</p> <p>JSIC 303* Shipbuilding and repairing, and manufacture of marine engines (excluding repairing)</p> <p>JSIC 3059* Manufacture of miscellaneous industrial trucks and parts and accessories</p> <p>JSIC 3099* Manufacture of transportation equipment, n.e.c.</p> <p>JSIC 331 Production, transmission and distribution of electricity</p> <p>JSIC 3411 Gasworks</p> <p>Note: An asterisk (*) on the JSIC number indicates that the activities covered herein under such number are limited to the activities related to nuclear energy industry.</p>		
<p>4. Sector: Fisheries</p> <p>Subsector: Fisheries within the Territorial Sea, Internal</p>	<p>JSIC 031 Marine fisheries</p> <p>JSIC 032 Inland water fisheries</p> <p>JSIC 041 Marine aquaculture</p>	Unbound	Unbound

<p>Waters, Exclusive Economic Zone and Continental Shelf</p> <p>Note: For the purposes of this Part, the term "fisheries" means the work of taking and cultivation of aquatic resources</p>	<p>JSIC 042 Inland water aquaculture</p>		
<p>5. Sector: Heat Supply</p>	<p>JSIC 3511 Heat Supply</p>	<p>None except that Japan may maintain the following Existing Measures.</p> <p><u>Existing Measures</u></p> <p>Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27</p> <p>Cabinet Order of Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3</p> <p><u>Description of the Existing Measures</u></p> <p>The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investment in the heat supply industry in Japan.</p>	<p>As indicated in Horizontal Commitments.</p>
<p>6. Sector: Manufacturing,</p> <p>(a) Subsector: Drugs and Medicines Manufacturing</p>	<p>JSIC 1763 Biological preparations</p>	<p>None except that Japan may maintain the following Existing Measures.</p> <p><u>Existing Measures</u></p> <p>Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27</p>	<p>As indicated in Horizontal Commitments.</p>

		<p>Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3</p> <p><u>Description of the Existing Measures</u></p> <p>The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investment 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.</p>	
(b) Subsector: Leather and Leather Products Manufacturing	<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: An asterisk(*) on the JSIC number indicates that the activities</p>	<p>None except that Japan may maintain the following Existing Measures.</p> <p><u>Existing Measures</u></p> <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> <p><u>Description of the Existing Measures</u></p> <p>The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investment in leather and leather products manufacturing industry in Japan.</p>	As indicated in Horizontal Commitments.

	<p>covered herein under such number are limited to the activities related to leather and leather products manufacturing.</p> <p>Note 2: Two asterisks(**) on the JSIC number indicates that the activities covered herein under such number are limited to the activities related to animal glue (nikawa) and gelatine manufacturing.</p>		
(c) Subsector: Manufacturing related to Air-Craft Industry and Space Industry	<p>JSIC 271* Manufacture of electrical generating, transmission, distribution and industrial apparatus</p> <p>JSIC 274* Manufacture of electronic equipment</p> <p>JSIC 275* Manufacture of electric measuring instruments</p> <p>JSIC 279* Manufacture of miscellaneous electrical machinery equipment and supplies</p> <p>JSIC 28* Manufacture of information and communication electronics equipment</p> <p>JSIC 29* Manufacture of electronic parts and devices</p> <p>JSIC 304 Manufacture of aircraft and parts</p> <p>JSIC 3059* Manufacture of</p>	Unbound	Unbound

	<p>miscellaneous industrial trucks and parts and accessories</p> <p>JSIC 3099* Manufacture of transportation equipment, n.e.c.</p> <p>Note: An asterisk(*) on the JSIC number indicates that the activities covered herein under such number are limited to the activities related to aircraft industry and space industry.</p>		
(d) Subsector: Manufacturing related to Arms Industry and Explosive Manufacturing Industry	<p>JSIC 1791 Manufacture of explosives</p> <p>JSIC 271* Manufacture of electrical generating, transmission, distribution and industrial apparatus</p> <p>JSIC 274* Manufacture of electronic equipment</p> <p>JSIC 275* Manufacture of electric measuring instruments</p> <p>JSIC 279* Manufacture of miscellaneous electrical machinery equipment and supplies</p> <p>JSIC 28* Manufacture of information and communication electronics equipment</p> <p>JSIC 29* Manufacture of electronic parts and devices</p>	Unbound	Unbound

	<p>JSIC 303* Shipbuilding and repairing, and manufacture of marine engines (excluding repairing)</p> <p>JSIC 3059* Manufacture of miscellaneous industrial trucks and parts and accessories</p> <p>JSIC 3099* Manufacture of transportation equipment, n.e.c.</p> <p>JSIC 3281 Manufacture of ordnance and accessories</p> <p>Note: An asterisk(*) on the JSIC number indicates that the activities covered herein under such number are limited to the activities related to arms industry.</p>		
(e) Subsector: Manufacture of tobacco products, manufacture of Bank of Japan notes and minting of coinage		None except that in the event where manufacture of tobacco products, manufacture of Bank of Japan notes and minting of coinage in Japan, which are restricted to designated enterprises or governmental entities, are liberalised to those other than the designated enterprises or governmental entities, or in the event where such designated enterprises or governmental entities no longer operate on a non-commercial basis, Japan may adopt or maintain any measure relating to those activities.	Unbound
7. Sector: Mining	JSIC 05 Mining	None except that Japan may maintain the following Existing Measures.	As indicated in Horizontal Commitments.

		<p><u>Existing Measures</u></p> <p>Mining Law (Law No. 289 of 1950), Articles 17 and 87</p> <p><u>Description of the Existing Measures</u></p> <p>Only a Japanese national or a Japanese legal person may have mining rights or mining lease rights.</p>	
8. Sector: Oil Industry	<p>JSIC 053 Crude petroleum and natural gas production</p> <p>JSIC 181 Petroleum refining</p> <p>JSIC 182 Lubricating oils and greases (not made in petroleum refineries)</p> <p>JSIC 1841* Paving materials</p> <p>JSIC 1899* Miscellaneous petroleum and coal products</p> <p>Note: An asterisk(*) on the JSIC number indicates that the activities covered herein under such number are limited to the activities related to oil industry.</p>	<p>None except that Japan may maintain the following Existing Measures.</p> <p><u>Existing Measures</u></p> <p>Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27</p> <p>Cabinet Order of Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3</p> <p><u>Description of the Existing Measures</u></p> <p>The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investment in oil industry in Japan.</p> <p>All organic chemicals such as ethylene, ethylene glycol and polycarbonates are outside the scope of the oil industry. Therefore, prior notification under the Foreign Exchange and Foreign Trade Law is not required for the investment in the manufacture of these products.</p>	As indicated in Horizontal Commitments.

1B Schedule of Thailand

Sector or subsector	Limitations on national treatment	Commitments on performance requirements
I. HORIZONTAL COMMITMENTS		
<p>ALL NON-SERVICE SECTORS INCLUDED IN THIS ANNEX</p>	<p>Acquisition and usage of land: according to the Land Code of Thailand, foreign nationals or domestic companies which are deemed foreigners are not allowed to purchase or own land in Thailand. However, they may lease land and own buildings. Foreigners are also allowed to own part of condominium units under the laws and regulations governing the ownership of condominiums.</p> <p>Unbound for subsidies or grants provided by Thailand, or any conditions attached to the receipt or continued receipt of such subsidies or grants.</p>	<p>1. Unless otherwise specified in this Schedule, as a condition for investment activities in the Area of Thailand, or as a condition for granting or continued granting of an advantage, an investor of Japan shall not be required to:</p> <ul style="list-style-type: none"> (a) export a given level or percentage of goods; (b) achieve a given level or percentage of domestic content; (c) purchase or use or accord a preference to goods produced in the Area of Thailand, or to purchase goods from persons in the Area of Thailand; (d) relate the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with investments related to such investment activities; (e) restrict sales of goods in the Area of Thailand that investment related to such investment activities produce by relating such sale to the volume or value of its exports or foreign exchange earnings; or (f) appoint, as executives, managers or members of boards of directors, individuals of any particular nationality. <p>2. Unless otherwise specified in this Schedule, or unless the following performance requirements are imposed or enforced as a condition for granting or continued granting of an advantage, in connection with investment activities in the Area of Thailand, an investor of Japan shall not be required to:</p> <ul style="list-style-type: none"> (g) hire a given level of Thai nationals; (h) transfer technology, a production process or other proprietary knowledge to a person in the Area of Thailand, except when the requirement: <ul style="list-style-type: none"> (i) is imposed or enforced by a court, administrative tribunal or competition authority to remedy an alleged violation of competition laws; or (ii) concerns the transfer of intellectual property which is undertaken in a manner not inconsistent with the TRIPS;

		<p>(i) locate the headquarter of that investor for a specific region or the world market in its Area;</p> <p>(j) achieve a given level or value of research and development in the Area of Thailand; or</p> <p>(k) supply one or more of the goods that the investor produces to a specific region or world market, exclusively from the Area of Thailand.</p> <p>Note: Thailand does not make commitment on performance requirements with respect to items (e) through (k) on the date of entry into force of this Agreement. Items (e) through (k) are provided for herein in view of a future review of the sector specific commitments.</p>
II. SECTOR-SPECIFIC COMMITMENTS		
Manufacturing of automobiles	None except that Japanese equity participation must be less than 50 per cent, provided that the remaining equity shares are owned by Thai investors.	Commitments are made with respect to items (a), (b), (c) and (d) only.
Non-service sectors other than manufacturing of automobiles	Unbound	Commitments are made with respect to items (a), (b), (c) and (d) only.

Part 2

Schedule of Japan in relation to paragraph 3 of Article 93

1. In this Schedule:
 - (a) “Sector” refers to the general sector in which a measure, to which paragraph 2 of Article 93 shall not apply (hereinafter referred to in this Part as “measure”), may be adopted or maintained;
 - (b) “Subsector” refers to the specific sector in which a measure may be adopted or maintained;
 - (c) “Industry classification” refers, where applicable, to the activity covered by the measures according to domestic industry classification codes which are set out for illustrative purposes.
2. For the purposes of this Part, the term “JSIC” means Japan Standard Industrial Classification as set out in the Statistics Bureau, Ministry of Internal Affairs and Communications revised on 7 March, 2002.

Sector or subsector	Industry classification	Description of the measures
1. Sector: All Non-Service Sectors		<p>1. When transferring or disposing of its equity interests in, or the assets of, a state enterprise or a governmental entity, Japan may:</p> <ul style="list-style-type: none"> (a) prohibit or impose limitations on the ownership of such interests or assets by investors of Thailand or their investments; (b) impose limitations on the ability of investors of Thailand 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. <p>2. National Treatment may not be accorded to investors of Thailand and their investments with respect to subsidies.</p> <p>3. With respect to acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed by Cabinet Order on Thai nationals or legal persons, where Japanese nationals or legal persons are placed under identical or similar prohibitions or restrictions in Thailand.</p>
2. Sector: Energy Industry Subsector: Electricity Utility Industry Gas Utility Industry Nuclear Energy Industry	<p>JSIC 0519 Miscellaneous metal mining (limited to nuclear materials)</p> <p>JSIC 2491 Manufacture of nuclear fuel</p> <p>JSIC 271* Manufacture of electrical generating, transmission, distribution and industrial apparatus</p> <p>JSIC 274* Manufacture of electronic equipment</p> <p>JSIC 275* Manufacture of electric measuring instruments</p> <p>JSIC 279* Manufacture of</p>	Japan reserves the right to adopt or maintain any measure relating to investment in the Electricity Utility Industry, Gas Utility Industry, and Nuclear Energy Industry.

	<p>miscellaneous electrical machinery equipment and supplies</p> <p>JSIC 28* Manufacture of information and communication electronics equipment</p> <p>JSIC 29* Manufacture of electronic parts and devices</p> <p>JSIC 303* Shipbuilding and repairing, and manufacture of marine engines (excluding repairing)</p> <p>JSIC 3059* Manufacture of miscellaneous industrial trucks and parts and accessories</p> <p>JSIC 3099* Manufacture of transportation equipment, n.e.c.</p> <p>JSIC 331 Production, transmission and distribution of electricity</p> <p>JSIC 3411 Gasworks</p> <p>Note: An asterisk(*) on the JSIC number indicates that the activities covered herein under such number are limited to the activities related to nuclear energy industry.</p>	
<p>3. Sector: Fisheries</p> <p>Subsector: Fisheries within the Territorial Sea, Internal Waters,</p>	<p>JSIC 031 Marine fisheries</p> <p>JSIC 032 Inland water fisheries</p>	<p>Japan reserves the right to adopt or maintain any measure relating to investment in fisheries in the territorial sea, internal waters, exclusive economic zone and continental shelf of Japan.</p>

<p>Exclusive Economic Zone and Continental Shelf</p> <p>Note: For the purposes of this Part, the term "fisheries" means the work of taking and cultivation of aquatic resources.</p>	<p>JSIC 041 Marine aquaculture</p> <p>JSIC 042 Inland water aquaculture</p>	
<p>4. Sector: Manufacturing</p> <p>(a) Subsector: Manufacturing Related to Air Craft Industry and Space Industry</p>	<p>JSIC 271* Manufacture of electrical generating, transmission, distribution and industrial apparatus</p> <p>JSIC 274* Manufacture of electronic equipment</p> <p>JSIC 275* Manufacture of electric measuring instruments</p> <p>JSIC 279* Manufacture of miscellaneous electrical machinery equipment and supplies</p> <p>JSIC 28* Manufacture of information and communication electronics equipment</p> <p>JSIC 29* Manufacture of electronic parts and devices</p> <p>JSIC 304 Manufacture of aircraft and parts</p> <p>JSIC 3059* Manufacture of miscellaneous industrial trucks and parts and accessories</p> <p>JSIC 3099* Manufacture of transportation equipment, n.e.c.</p>	<p>Japan reserves the right to adopt or maintain any measure relating to investment in manufacturing related to aircraft industry and space industry.</p>

	Note: An asterisk(*) on the JSIC number indicates that the activities covered herein under such number are limited to the activities related to aircraft industry and space industry.	
(b) Subsector: Manufacturing related to Arms Industry and Explosive Manufacturing Industry	<p>JSIC 1791 Manufacture of explosives</p> <p>JSIC 271* Manufacture of electrical generating, transmission, distribution and industrial apparatus</p> <p>JSIC 274* Manufacture of electronic equipment</p> <p>JSIC 275* Manufacture of electric measuring instruments</p> <p>JSIC 279* Manufacture of miscellaneous electrical machinery equipment and supplies</p> <p>JSIC 28* Manufacture of information and communication electronics equipment</p> <p>JSIC 29* Manufacture of electronic parts and devices</p> <p>JSIC 303* Shipbuilding and repairing, and manufacture of marine engines (excluding repairing)</p> <p>JSIC 3059* Manufacture of miscellaneous industrial trucks</p>	Japan reserves the right to adopt or maintain any measure relating to investment in manufacturing related to arms industry and explosives manufacturing industry.

	<p>and parts and accessories</p> <p>JSIC 3099* Manufacture of transportation equipment, n.e.c.</p> <p>JSIC 3281 Manufacture of ordnance and accessories</p> <p>Note: An asterisk(*) on the JSIC number indicates that the activities covered herein under such number are limited to the activities related to arms industry.</p>	
(c) Subsector: Manufacture of tobacco products, manufacture of Bank of Japan notes and minting of coinage		In the event where manufacture of tobacco products, manufacture of Bank of Japan notes, minting 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 may adopt or maintain any measure relating to those activities.

Part 3

Schedule of Japan in relation to paragraph 4 of Article 96

1. In this Schedule:
 - (a) “Sector” refers to the general sector in which a measure, to which paragraph 2 of Article 97 shall not apply (hereinafter referred to in this Article as “measure”), may be adopted or maintained;
 - (b) “Subsector” refers to the specific sector in which a measure may be adopted or maintained;
 - (c) “Industry classification” refers, where applicable, to the activity covered by the measures according to domestic industry classification codes which are set out for illustrative purposes;
 - (d) “Existing Measures” identifies the measures existing on the date of entry into force of this Agreement. Where “Existing Measures” element is set out, it shall prevail over all other elements in the interpretation of the measure;
2. For the purposes of this Part, the term “JSIC” means Japan Standard Industrial Classification as set out in the Statistics Bureau, Ministry of Internal Affairs and Communications revised on 7 March, 2002.
3. Where it is indicated that “Japan may maintain the following Existing Measures,” it shall not be construed so as to prevent Japan from amending or modifying such measures, provided that the amendment or modification does not create less favourable treatment than that existing on the date of entry into force of this Agreement.

Sector or subsector	Industry classification	Description of the measures
1. Sector: All Sectors		<p>1. Most-Favored-Nation Treatment may not be accorded to investors of Thailand and their investments with respect to subsidies.</p> <p>2. With respect to acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed by Cabinet Order on Thai nationals or legal persons, where Japanese nationals or legal persons are placed under identical or similar prohibitions or restrictions in Thailand</p>
2. Sector: Agriculture, Forestry and Fisheries (Plant Breeder's Right)	<p>JSIC 0119 Miscellaneous crop farming</p> <p>JSIC 0243 Tree seed gathering and forest nursery services</p> <p>JSIC 0413 Seaweed aquaculture</p> <p>JSIC 0415 Seed aquaculture</p>	<p>Japan may maintain the following Existing Measures.</p> <p><u>Existing Measures</u></p> <p>Seeds and Seedlings Law (Law No. 83 of 1998), Article 10</p> <p><u>Description of the Existing Measures</u></p> <p>A foreigner who has neither a domicile nor residence (nor establishment, in the case of a legal person) in Japan cannot enjoy a plant breeder's right except in the following cases:</p> <ul style="list-style-type: none"> (a) where the State of which the person is a national or the State in which the person has a domicile or residence (or its establishment, in the case of a legal person) is a contracting party to the 1991 UPOV Convention; (b) where the State of which the person is a national or the State in which the person has a domicile or residence (or its establishment, in the case of a legal person) is a contracting party to the 1978 UPOV Convention; or (c) where the State of which the person is a national provides Japanese nationals with the protection of varieties under the same condition as its own nationals (including a State which provides such protection for Japanese nationals under the condition that Japan allows enjoyment of the plant breeder's right for the nationals of that State) and further provides the protection for plant genus and species to which the person's applied variety belongs.
3. Sector: Fisheries Subsector: Fisheries within the Territorial Sea, Internal Waters, Exclusive Economic Zone	<p>JSIC 031 Marine fisheries</p> <p>JSIC 032 Inland water fisheries</p> <p>JSIC 041 Marine aquaculture</p>	<p>Japan reserves the right to adopt or maintain any measure relating to investment in fisheries in the territorial sea, internal waters, exclusive economic zone and continental shelf of Japan.</p>

<p style="text-align: center;">and Continental Shelf</p> <p>Note: For the purposes of this Part, the term "fisheries" means the work of taking and cultivation of aquatic resources including the following fisheries related activities;</p> <p>(a) investigation of aquatic resources without taking such resources;</p> <p>(b) luring of aquatic resources;</p> <p>(c) preservation and processing of fish catches;</p> <p>(d) transportation of fish catches and fish products; and</p> <p>(e) provision of supplies to other vessels used for fisheries</p>	<p>JSIC 042 Inland water aquaculture</p> <p>JSIC 8493 Recreational fishing guide business</p>	
<p>4. Sector: Public Law Enforcement and Correctional Services and Social Services</p>		<p>Japan reserves the right to adopt or maintain any measure relating to investment in public law enforcement and correctional services, and investment in social services such as income security or insurance, social security or insurance, social welfare, primary and secondary education, public training, health and child care.</p>
<p>5. Sector: Transport</p> <p>Subsector: Air Transport</p>	<p>JSIC 4611 Air transport</p>	<p>Japan may maintain the following measure existing on the date of entry into force of this Agreement.</p> <p><u>Existing Measures</u></p> <p>Civil Aeronautics Law (Law No. 231 of 1952), Chapters 7 and 8</p> <p><u>Description of the Existing Measures</u></p> <p>1. Foreign air carriers are required to obtain permissions of the</p>

		<p>Minister of Land, Infrastructure and Transportation to conduct international air transport businesses.</p> <p>2. 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.</p> <p>3. A foreign aircraft may not be used for a flight and for transporting passengers or cargoes for remuneration, between points within Japan.</p>
<p>6. Sector: Transport</p> <p>Subsector: Freight Forwarding Business (excluding freight forwarding business using air transportation)</p>	<p>JSIC 4441 Collect-and-deliver freight transport</p> <p>JSIC 4821 Deliver freight transport, except collect-and-deliver freight transport</p>	<p>Japan may maintain the following Existing Measures.</p> <p><u>Existing Measures</u></p> <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 Ministry of Transport No. 20 of 1990)</p> <p><u>Description of the Existing Measures</u></p> <p>The following natural persons or entities are required to register with, or to obtain permission or approval of, the Minister of Land, Infrastructure and Transport for conducting freight forwarding businesses using international shipping. Such registration shall be permitted, or such permission or approval shall be granted, on the basis of mutual reciprocity, to:</p> <ul style="list-style-type: none"> (a) a natural person who does not have Japanese nationality; (b) a foreign state, or a foreign public entity or its equivalent; (c) a legal person or association constituted under the laws of any foreign state; (d) a legal person represented by natural persons or entities referred to in subparagraph (a), (b) or (c) above; 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) above; or a legal person of which more than one-third of voting shares are held by the natural persons or entities referred to in subparagraph (a), (b) or (c) above.
<p>7. Sector: Transport</p>	<p>JSIC 4441 Collect-and-deliver</p>	<p>Japan may maintain the following Existing Measures.</p>

<p>Subsector: Freight Forwarding Business (only freight forwarding business using air transportation)</p>	<p>freight transport JSIC 4821 Deliver freight transport, except collect-and-deliver freight transport</p>	<p><u>Existing Measures</u></p> <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 Ministry of Transport No. 20 of 1990)</p> <p><u>Description of the Existing Measures</u></p> <p>The following natural persons or entities are required to register with, or to obtain permission or approval of, the Minister of Land, Infrastructure and Transport for conducting freight forwarding businesses using international air transportation. Such registration shall be permitted, or such permission or approval shall be granted, on the basis of mutual reciprocity to:</p> <ul style="list-style-type: none"> (a) a natural person who does not have Japanese nationality; (b) a foreign state, or a foreign public entity or its equivalent; (c) a legal person or association constituted under the laws of any foreign state; (d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c) above; a legal person of which more than one-third of the members of the board of directors are composed of natural persons or entities referred to in subparagraph (a), (b) or (c) above; or a legal person of which more than one-third of voting shares are held by natural persons or entities referred to in subparagraph (a), (b) or (c) above.
<p>8. Sector: Transport Subsector: Water Transport</p>		<p>Japan may maintain the following Existing Measures.</p> <p><u>Existing Measures</u></p> <p>Ship Law (Law No. 46 of 1899), Article 3</p> <p><u>Description of the Existing Measures</u></p> <p>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.</p>

Annex 7 referred to in Chapter 9

Specific Commitments for the Movement of Natural Persons

Part 1

Specific Commitments of Japan

A. Specific Commitments under Article 117

Japan may require a natural person of Thailand seeking entry and temporary stay under the terms and conditions set out in each Section of this Part to obtain an appropriate visa or its equivalent prior to entry.

Section 1

Short-term Business Visitors

Entry and temporary stay shall be granted to a natural person of Thailand who stays in Japan for a period of 90 days, which may be extended, without acquiring remuneration from within Japan and without engaging in making direct sales to the general public or in supplying services himself, for the purposes of participating in business contacts including negotiations for the sale of goods or services, or other similar activities including those to prepare for establishing commercial presence in Japan.

Section 2

Intra-corporate Transferees

1. Entry and temporary stay for a period of 1 or 3 years, which may be extended, shall be granted to a natural person of Thailand who has been employed by a public or private organisation that supplies services in Japan or by a public or private organisation that invests in Japan, for a period not less than 1 year immediately preceding the date of his application for the entry and temporary stay in Japan, who is being transferred to its branch office or its representative office in Japan, or a public or private organisation constituted or organised in Japan owned or controlled by or affiliated with the aforementioned public or private organisation, and who engages in one of the following activities during his temporary stay in Japan:

- (a) activities to direct a branch office or a representative office as its head;
- (b) activities to direct a public or private organisation as its board member or auditor;
- (c) activities to direct one or more departments of a public or private organisation;
- (d) activities which require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences, recognised under the status of residence of “Engineer” provided for in the Immigration Control and Refugee Recognition Act (Cabinet Order No.319 of 1951); or
- (e) activities which require knowledge at an advanced level pertinent to human science, including jurisprudence, economics, business management and accounting, or which

require ideas and sensitivity based on culture of a country other than Japan, recognised under the status of residence of “Specialist in Humanities/International Services” provided for in the Immigration Control and Refugee Recognition Act.

Note: For the purposes of this Annex, a public or private organisation is “affiliated” with another public or private organisation when the latter can significantly affect the decision making of the former on finance and business policy.

2. Activities which require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in subparagraphs 1(d) and (e) above mean activities in which the natural person may not be able to engage without the application of specialised technology or knowledge of natural or human sciences acquired by him, by completing college education (i.e. bachelor’s degree) or higher education, or by having been engaged in the activities for at least 10 years.

Section 3 Investors

Entry and temporary stay for a period of 1 or 3 years, which may be extended, shall be granted to a natural person of Thailand who engages in one of the following activities during his temporary stay in Japan:

- (a) activities to invest in business in Japan and manage such business;
- (b) activities to manage business in Japan on behalf of a person other than that of Japan who has invested in such business; or
- (c) conduct of business in Japan in which a person other than that of Japan has invested.

Note: The term “business” referred to in this Section includes Thai spa service.

Section 4 Natural Persons of Thailand who Engage in Professional Services

Entry and temporary stay for a period of 1 or 3 years, which may be extended, shall be granted to a natural person of Thailand who is a legal, accounting or taxation service supplier qualified under Japanese law and who engages in one of the following activities during his temporary stay in Japan:

- (a) legal services supplied by a lawyer qualified as “Bengoshi” under Japanese law;
- (b) legal advisory services on law of jurisdiction where the service supplier is a qualified lawyer on condition that the service supplier is qualified as “Gaikoku-Ho-Jimu-Bengoshi” under Japanese law;
- (c) legal services supplied by a patent attorney qualified as “Benrishi” under Japanese law;
- (d) legal services supplied by a maritime procedure agent qualified as “Kaijidairishi”

- under Japanese law;
- (e) accounting, auditing and bookkeeping services supplied by an accountant qualified as “Koninkaikeishi” under Japanese law; or
 - (f) taxation services supplied by a tax accountant qualified as “Zeirishi” under Japanese law.

Section 5

Natural Persons of Thailand who Engage in Business Activities, which Require Technology or Knowledge at an Advanced Level or which Require Specialised Skills belonging to Particular Fields of Industry, on the Basis of a Personal Contract with Public or Private Organisations in Japan

1. Entry and temporary stay for a period of 1 or 3 years, which may be extended, shall be granted to a natural person of Thailand who engages in one of the following business activities of supplying services, during his temporary stay in Japan on the basis of a personal contract with a public or private organisation in Japan:
 - (a) activities which require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences under the status of residence of “Engineer”, whose scope is provided for in the Immigration Control and Refugee Recognition Act;
 - (b) activities which require knowledge at an advanced level pertinent to human science, including jurisprudence, economics, business management and accounting, or which require ideas and sensitivity based on culture of a country other than Japan, under the status of residence of “Specialist in Humanities/International Services”, whose scope is provided for in the Immigration Control and Refugee Recognition Act; or
 - (c) activities which require specialised skills relating to Thai cuisine under the status of residence of “Skilled Labour”, whose scope is provided for in the Immigration Control and Refugee Recognition Act, provided that the natural person who engages in such activities satisfies the following requirements:
 - (i) having work experience as Thai cook for at least 5 years, inclusive of the time spent at an educational institution to fulfil the requirements for acquiring the Certification of National Skill Standard issued by the Ministry of Labour of Thailand (hereinafter referred to in this Annex as “NSS”) as Thai cook;
 - (ii) having at least level 1 of the Certification of NSS as Thai cook; and
 - (iii) receiving or having received adequate remuneration as Thai cook in Thailand in the 1-year period immediately preceding the date of application for the entry and temporary stay in Japan.

Note 1: For the purposes of this subparagraph, the term “adequate remuneration” means the amount of remuneration or its equivalent in cash, which is more than the amount of the average wage of employees in all industries in Thailand, which shall be calculated on an annual basis by the Japanese authorities, based on the

latest available statistical data provided in the Labour Force Survey published by the National Statistical Office of the Ministry of Information Technology and Communications of Thailand.

Note 2: For reference purposes, “the amount of the average wage” referred to in Note 1 above for each quarter of the year 2004 is as follows:

- 6,754.3 baht for the first quarter;
- 6,817.9 baht for the second quarter;
- 7,014.7 baht for the third quarter; and
- 7,073.7 baht for the fourth quarter.

2. Activities which require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in paragraph 1 above mean activities in which the natural person may not be able to engage without the application of specialised technology or knowledge of natural or human sciences acquired by him, by completing college education (i.e. bachelor’s degree) or higher education, or by having been engaged in the activities for at least 10 years.

Section 6 Instructors

Entry and temporary stay for a period of 1 or 3 years, which may be extended, shall be granted to a natural person of Thailand who engages in one of the following activities during his temporary stay in Japan under the status of residence of “Instructor”, whose scope is provided for in the Immigration Control and Refugee Recognition Act:

- (a) activities to teach Thai classical or traditional dance;
- (b) activities to teach Thai music;
- (c) activities to teach Thai cuisine;
- (d) activities to teach Thai boxing;
- (e) activities to teach Thai language; or
- (f) activities to teach Thai spa service.

B. Specific Commitments under Article 118

A graduation from a university or a college in Thailand may be considered to be equivalent to the graduation from a university or a college in Japan for the purposes of fulfilling the educational requirement for granting entry and temporary stay 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, subject to evaluation by the Japanese authorities in accordance with Japanese law.

C. Issues for Further Negotiations under Article 121

Japan shall enter into negotiations with Thailand under the Sub-Committee on Movement of Natural Persons set up under Article 120 regarding the following issues:

- (a) the possibility of acceptance of Thai certified careworker by Japan, with a view to

reaching a conclusion of the negotiations within 1 year if possible, but not later than 2 years, after the entry into force of this Agreement; and

- (b) the possibility of acceptance of Thai spa therapist by Japan, with a view to reaching a conclusion of the negotiations not later than 2 years after the entry into force of this Agreement.

Part 2

Specific Commitments of Thailand

A. Specific Commitments under Article 117

Thailand may require a natural person of Japan seeking entry and temporary stay under the terms and conditions set out in each section of this Part to obtain an appropriate visa prior to entry.

Unless otherwise specified, Sections 1 through 6 shall apply to all sectors/activities except the 39 professions stipulated in the Royal Decree Prescribing Works Relating to Occupation and Profession in which an Alien is Prohibited to Engage B.E. 2522 (1979).

Section 1

Short-term Business Visitors

For sectors or subsectors where Thailand undertakes specific commitments in commercial presence or presence of natural persons mode under Article 77 and for all manufacturing sectors, a natural person of Japan who holds a Non-Immigrant visa and intends to stay in Thailand for the purposes of participating in business meetings or contacts, entering into contract to sell or purchase goods or services, visiting business establishments or other similar activities and entering with a purpose to establish a commercial presence in Thailand, where such activities do not involve direct sales to the general public or supply of services, shall be granted entry and temporary stay, and a work permit, when applied for, for an initial period of not more than 90 days and such period may be extended for up to 1 year from the arrival date, provided that the criteria stipulated by the Department of Employment under the Working of Aliens Act B.E. 2521 (1978) and the Immigration Bureau under the Immigration Act B.E. 2522 (1979) have been satisfied.

Section 2

Intra-corporate Transferees

1. For sectors or subsectors where Thailand undertakes specific commitments in commercial presence mode under Article 77 and for all manufacturing sectors, a natural person of Japan who is an employee of the level of manager or executive or a specialist of a juridical person of Japan and who is transferred temporarily for the supply of a service through commercial presence in Thailand, shall be granted entry and temporary stay for an initial period not exceeding 1 year from the arrival date, provided that:

- (a) such natural person has been employed by the juridical person concerned outside Thailand for a period of not less than 1 year immediately preceding the date of his application for admission;
- (b) such person must hold a Non-Immigrant visa; and
- (c) the criteria stipulated by the Immigration Bureau under the Immigration Act have been satisfied.

2. The temporary stay referred to in paragraph 1 above may be extended for a further 3 terms

of not more than 1 year each.

3. A work permit for an initial period of 1 year shall also be granted to such person, when applied for, and such period may be extended on a yearly basis for up to a total of 4 years subject to verification of ongoing employment with original employer and compliance with relevant Thai laws and regulations (i.e. the Working of Aliens Act and other labour laws).

4. A branch or affiliate of the juridical person concerned must import not less than 3 million baht of foreign currencies into Thailand for each foreigner. The total number of foreigners is limited to 10 persons per company.

Note:

- (a) The term “manager” is defined as a natural person within an organisation who:
 - (i) primarily directs the organisation, or a department or sub-division of the organisation, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or recommend hiring and firing, or other personnel actions (such as promotion or leave authorisation), and exercises discretionary authority over day-to-day operations; and
 - (ii) does not include first-line supervisors, unless the employees supervised are professionals, nor does it include employees who primarily perform tasks necessary for the provision of the service.
- (b) The term “executive” is defined as a natural person within an organisation who primarily directs the management of the organisation, establishes the goals and policies of the organisation, exercises wide latitude in decision-making, and receives only general supervision or direction from higher-level executives, the board of directors, or stockholders of the business. An executive would not directly perform tasks related to the actual provision of a service or services of the organisation.
- (c) The term “specialist” is defined as a natural person within an organisation who possesses knowledge at an advanced level of continued expertise and who possesses proprietary knowledge of the organisation’s services, research equipment, techniques, or management.

Section 3 Investors

1. For sectors or sub-sectors where Thailand undertakes specific commitments in commercial presence mode under Article 77 and for all manufacturing sectors,
 - (a) a natural person of Japan who is making or has made investments in the Area, as defined in paragraph (b) of Article 73 or paragraph (a) of Article 91, of Thailand; or
 - (b) a natural person of Japan who is a representative or employee of a juridical person of Japan that is making or has made investments in the Area of Thailand except,
 - (i) a representative or employee of a branch located in the Area of Japan of a juridical person of a non-Party;

- (ii) for all manufacturing sectors, a representative or employee of a juridical person of Japan which is owned or controlled by persons of a non-Party and has no substantive business operations in Japan; or
- (iii) for all service sectors, a representative or employee of a juridical person of Japan which is owned or controlled by persons of a non-Party, in case the benefits of Chapter 7 are denied to such a juridical person in accordance with Article 87,

shall be granted entry and temporary stay for an initial period not exceeding 90 days and such period may be extended for up to 1 year from the arrival date, provided that such person holds a Non-Immigrant visa and intends to stay in Thailand for the purposes of investment activities, and the criteria stipulated by the Immigration Bureau under the Immigration Act have been satisfied.

2. A work permit shall also be granted to such person, when applied for, for an initial period of not more than 90 days and such period may be extended for up to 1 year from the arrival date, provided that the criteria stipulated by the Department of Employment under the Working of Aliens Act have been satisfied.

Section 4

Natural Persons of Japan who Engage in Professional Services

No commitment.

Section 5

Natural Persons of Japan who Engage in Business Activities, which Require Technology or Knowledge at an Advanced Level or which Require Specialised Skills belonging to Particular Fields of Industry, on the Basis of a Personal Contract with Public or Private Organisations in Thailand

1. For the following subsectors:
 - (a) Consultancy services related to the installation of computer hardware (CPC 84100);
 - (b) Software implementation services (CPC 84210+84220+84230+84240+84250);
 - (c) Data processing services (excluding those provided over public telecommunications network) (CPC 84310+84320+84330+84390);
 - (d) Data base services (excluding those provided over public telecommunications network) (CPC 84400);
 - (e) Other computer services: Software training services for staff of clients (part of CPC 84900);
 - (f) General management consulting services (CPC 86501);
 - (g) Engineering services (CPC 86721 to 86727+86729) (except civil engineer);
 - (h) Hotel lodging services (CPC 64110); and

(i) Restaurant services (CPC 64210),

a natural person of Japan, who is employed under an employment contract by a juridical person in Thailand and holds a Non-Immigrant visa, shall be granted entry and temporary stay for an initial period of not more than 90 days or the duration of the employment contract, whichever is less, and a work permit, when applied for, to be valid during such period, provided that the criteria stipulated by the Department of Employment under the Working of Aliens Act and the Immigration Bureau under the Immigration Act have been satisfied.

2. The juridical person referred to in paragraph 1 above must be a registered limited liability company under Thai law and engaged in substantive business operations in Thailand and have at least fully paid up capital of 2 million baht per 1 foreigner employed. The total number of foreigners is limited to 10 persons per company.

3. Specific commitments under this Section are subject to the following conditions and, where applicable, those in Thailand's Schedule of specific commitments under Chapter 7.

- (a) The natural person concerned has met the requirements prescribed for "Specialist" under Note of Section 2 and been engaging in the activity concerned for a period of not less than 1 year immediately preceding the date of his application for admission.
- (b) The natural person concerned must possess the necessary academic qualifications and professional experience as specified for the activity concerned.
- (c) The employment contract has to be obtained for a supply of the relevant service without conferring entitlement to practice as a licensed professional in Thailand.

Section 6 Instructors

1. For the following subsectors:

- (a) International and National School Education Services (excluding adult and other education services) (part of CPC 9219 + CPC 9221+9222);
- (b) Technical and Vocational Education Services (CPC 9223+9224);
- (c) Higher education services (CPC 923);
- (d) Professional and/or Short Courses Education Services (CPC 92400); and
- (e) Other education services (CPC 92900),

a natural person of Japan, who is invited or to be employed by an educational institution duly established and registered in Thailand and holds a Non-Immigrant visa, shall be granted entry and temporary stay for an initial period not exceeding 6 months from the arrival date or the duration of the employment period, whichever is less, and a work permit, when applied for, to be valid during such period, provided that the criteria stipulated by the Department of Employment under the Working of Aliens Act and the Immigration Bureau under the Immigration Act have been satisfied.

2. The person referred to in paragraph 1 above must possess qualification and experience set by the educational institution that invites or employs such person and the Ministry of Education of Thailand, where applicable.

3. The conditions in Thailand's Schedule of specific commitments under Chapter 7 shall apply, where applicable. The employment contract has to be obtained for a supply of the relevant service without conferring entitlement to a licence to teach in Thailand.

B. Specific Commitments under Article 118

1. Application for work permit and visa

Proof of visa application is not required when the employers apply for a work permit in Thailand under Section 8 of the Working of Aliens Act and, in normal circumstances, proof of work permit application under Section 8 of the Working of Aliens Act is not required when natural persons of Japan apply for a Non-Immigrant B visa in Japan.

2. Access to One Stop Service Centre for Visa and Work Permit

(a) (i) Japanese intra-corporate transferees of a branch or affiliate importing foreign currencies into Thailand not less than 3 million baht;

(ii) Natural persons of Japan who are employed under an employment contract by a public or private organisation registered and engaged in substantive business operations in Thailand with fully paid up registered capital not less than 2 million baht; and

(iii) Japanese investors having at least fully paid up capital of 2 million baht, will have access to the one stop service centre for visa and work permit.

(b) To obtain temporary stay and work permit, natural persons of Japan under any of the above-mentioned categories will have to fulfil the documentary requirements of Thailand as notified to Japan from time to time.

3. Income Requirement

Thailand shall not require more than 50,000 baht of monthly income as a condition for granting extension of temporary stay to natural persons of Japan.

Note: The amounts of money referred to under paragraphs 2 and 3 may be subject to review under the Sub-Committee on Movement of Natural Persons set up under Article 120, as necessary, to reflect appropriate inflation or deflation adjustments.

C. Issues for Further Negotiations under Article 121

Thailand shall enter into negotiations with Japan under the Sub-Committee on Movement of Natural Persons set up under Article 120 on the following issues:

(a) the immigration requirement on hiring four Thais for each foreigner in granting stay, aiming at easing such requirement, with a view to reaching a conclusion of the negotiations not later than 3 years after the entry into force of this Agreement;

(b) the quantitative restriction of maximum 10 foreigners for 1 company as a requirement

for issuing work permit, aiming at easing such restriction, with a view to reaching a conclusion of the negotiations not later than 2 years after the entry into force of this Agreement;

- (c) the possibility of reducing the level of requirement for a natural person of Japan that intends to be transferred from a Japanese public or private organisation to its branch or affiliate in Thailand, with a view to reaching a conclusion of the negotiations not later than 2 years after the entry into force of this Agreement; and
- (d) the possibility of further facilitating and expediting the procedures of making notification to the Ministry of Labour under Section 7 of the Working of Aliens Act, with a view to reaching a conclusion of the negotiations not later than 1 year after the entry into force of this Agreement.

Note: Nothing in C shall prejudice the Chapter of this Agreement into which the result of such negotiations, if any, may be incorporated.

D. Specific Commitments relating to the Certification of NSS as Thai cook, referred to in subparagraph 1 (c) (i) of Section 5 of A of Part 1 of this Annex

1. Thailand shall, upon request, communicate through diplomatic channels to Japan a list of persons who have the Certification of NSS as Thai cooks and wish to work in Japan, bearing their photograph.
2. In case of modifications of the requirements for acquiring the Certification of NSS as Thai cook, Thailand shall notify Japan through diplomatic channels of such modified requirements in advance.

