

**FREE TRADE AGREEMENT BETWEEN
THE REPUBLIC OF KOREA AND NEW ZEALAND**

PREAMBLE

The Government of the Republic of Korea (hereinafter referred to as “Korea”) and the Government of New Zealand (hereinafter referred to as “New Zealand”) (hereinafter collectively referred to as “the Parties” and individually as “a Party”):

Reinforcing the longstanding ties of friendship and co-operation between them;

Envisaging that a free trade area will create an expanded and secure market for goods and services in their territories; and clear and transparent rules governing their trade; as well as a stable and predictable environment for business planning and investment, thus enhancing the competitiveness of their firms in global markets;

Encouraging a closer economic partnership that will bring economic and social benefits, create new employment opportunities, and improve living standards for their people;

Seeking to reduce or eliminate the barriers to trade and investment between them, and to avoid creating new barriers to trade or investment between their territories that could reduce the benefits of this Agreement;

Desiring to strengthen a mutually beneficial co-operative framework to foster creativity and innovation, protect intellectual property rights, and promote stronger linkage in and between dynamic sectors of their economies;

Recognising that expanding the economic relationship can assist in promoting sustainable development in its economic, social and environmental dimensions;

Recognising the desire to enhance their co-operation on labour and environmental matters of mutual interest;

Recognising their right to regulate, and to introduce new regulations on the supply of goods, services and investment in order to meet government policy objectives, and preserving their flexibility to safeguard the public welfare;

Building on their respective rights and obligations under the Marrakesh Agreement Establishing the World Trade Organization and other multilateral, regional, and bilateral agreements and arrangements to which both Parties are party;

Committed to the Asia-Pacific Economic Cooperation (APEC) goals and principles, and to furthering the Parties’ economic leadership in the Asia Pacific region, in particular by seeking to reduce barriers to trade and investment in the region; and

Recognising the continued importance of working together to support the wider multilateral and regional economic liberalisation processes under way, and the contributions these processes can make to the Parties’ economic growth;

Have agreed as follows:

CHAPTER 1 INITIAL PROVISIONS AND DEFINITIONS

Section A: Initial Provisions

Article 1.1 : Establishment of the Free Trade Area

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

Article 1.2 : Relation to Other Agreements

1. Each Party affirms its existing rights and obligations with respect to each other under existing bilateral and multilateral agreements to which both Parties are party, including the WTO Agreement.
2. Unless otherwise provided in this Agreement, in the event of any inconsistency between this Agreement and other agreements to which both Parties are party, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution in accordance with customary rules of public international law.¹

Article 1.3 : Extent of Obligations

Each Party is fully responsible for the observance of all provisions in this Agreement and shall take such reasonable measures as may be available to it to ensure their observance by regional and local government and authorities.

Article 1.4 : Audio-Visual Co-Production

1. The Parties recognise that audio-visual co-productions, including films, animation and broadcasting programmes, can significantly contribute to the development of the audio-visual industry and to the intensification of cultural and economic exchanges between them.
2. The Parties hereby agree on the Agreement between the Republic of Korea and New Zealand concerning Audio-Visual Co-Production, which is annexed to this Agreement.

¹ For the purposes of the application of this Agreement, the Parties agree that the fact that an agreement provides more favourable treatment of goods, services, investments, or persons than that provided for under this Agreement does not mean that there is an inconsistency within the meaning of this paragraph.

Section B: General Definitions

Article 1.5 : Definitions

For the purposes of this Agreement, unless otherwise specified:

Agreement means the Free Trade Agreement between the Republic of Korea and New Zealand;

Agreement on Agriculture means the *Agreement on Agriculture*, in Annex 1A to the WTO Agreement;

Anti-dumping Agreement means the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994*, in Annex 1A to the WTO Agreement;

APEC means the Asia-Pacific Economic Cooperation;

covered investment means, with respect to a Party, an investment, as defined in Chapter 10 (Investment), in its territory of an investor of the other Party that is in existence as of the date of entry into force of this Agreement or established, acquired, or expanded thereafter;

customs administration means:

- (a) for Korea, the Ministry of Strategy and Finance and the Korea Customs Service (KCS), or its respective successor; and
- (b) for New Zealand, the New Zealand Customs Service, or its successor;

customs duty includes any duty or charge of any kind imposed on, or in connection with, the importation of a good of the other Party, including any form of surtax or surcharge imposed on or in connection with such importation, but does not include any:

- (a) charge equivalent to an internal tax imposed consistently with Article III:2 of GATT 1994, or any equivalent provision of a successor agreement to which both Parties are party;
- (b) anti-dumping, countervailing or safeguard duties applied consistently with WTO obligations and the provisions of this Agreement; or
- (c) fee or other charge in connection with importation commensurate with the cost of the service rendered;

Customs Valuation Agreement means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, in Annex 1A to the WTO Agreement;

days means calendar days;

enterprise means any entity constituted or organised under applicable law, whether or not for profit, and whether privately or governmentally owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, association, or similar organisation;

enterprise of a Party means an enterprise constituted or organised under a Party's law;

existing means in effect on the date of entry into force of this Agreement;

freely usable currency means "freely usable currency" as determined by the International Monetary Fund under its *Articles of Agreement*;

GATS means the *General Agreement on Trade in Services*, in Annex 1B to the WTO Agreement;

GATT 1994 means the *General Agreement on Tariffs and Trade 1994*, in Annex 1A to the WTO Agreement;

goods of a Party means domestic products as these are understood in GATT 1994 or such goods as the Parties may agree and includes originating goods of a Party;

HS Code or Harmonized System means the *Harmonized Commodity Description and Coding System* established by the *International Convention on the Harmonized Description and Coding System* signed at Brussels on 14 June 1983, as amended;

Import Licencing Agreement means the *Agreement on Import Licencing Procedures*, in Annex 1A to the WTO Agreement;

Joint Commission means the Joint Commission established under Chapter 18 (Institutional Provisions);

measure includes any law, regulation, procedure, requirement, or practice;

measures adopted or maintained by a Party means any measure of a Party taken by:

- (a) central, regional or local governments or authorities; and
- (b) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities;

national means a natural person who is:

- (a) for Korea, a Korean national within the meaning of the *Nationality Act*, or its successor legislation; and
- (b) for New Zealand, a New Zealand national or a permanent resident under its laws.

originating means qualifying under the rules of origin set out in Chapter 3 (Rules of Origin and Origin Procedures);

person means a natural person or an enterprise;

preferential tariff treatment means the customs duty rate applicable to an originating good, pursuant to the Parties' respective Tariff Schedules set out in Annex 2-A (Tariff Schedule);

Safeguards Agreement means the *Agreement on Safeguards*, in Annex 1A to the WTO Agreement;

sanitary or phytosanitary measure means any measure referred to in paragraph 1 of Annex A to the SPS Agreement;

SPS Agreement means the *Agreement on the Application of Sanitary and Phytosanitary Measures*, in Annex 1A to the WTO Agreement;

state enterprise means an enterprise that is owned, or controlled through ownership interests, by a Party;

TBT Agreement means the *Agreement on Technical Barriers to Trade*, in Annex 1A to the WTO Agreement;

territory means:

- (a) for Korea, the land, maritime, and air space under its sovereignty, and those maritime areas, including the seabed and subsoil adjacent to and beyond the outer limit of the territorial seas over which it may exercise sovereign rights or jurisdiction in accordance with international law and its law; and
- (b) for New Zealand, the territory of New Zealand and the Exclusive Economic Zone, seabed and subsoil over which it exercises sovereign rights with respect to natural resources in accordance with international law, but does not include Tokelau;

TRIPS Agreement means the *Agreement on Trade-Related Aspects of Intellectual Property Rights*, in Annex 1C to the WTO Agreement;

WTO means the World Trade Organization; and

WTO Agreement means the *Marrakesh Agreement Establishing the World Trade Organization*, done at Marrakesh on 15 April 1994.

CHAPTER 2 MARKET ACCESS FOR GOODS

Article 2.1 Definitions

For the purposes of this Chapter:

advertising films and recordings means recorded visual media or audio materials, consisting essentially of images and/or sound, showing the nature or operation of goods or services offered for sale or lease by a person established or resident in the territory of a Party, provided that such materials are of a kind suitable for exhibition to prospective customers but not for broadcast to the general public;

commercial samples of negligible value means commercial samples having a value, individually or in the aggregate as shipped, of not more than the amount specified in a Party's laws, regulations or procedures governing temporary admission, or so marked, torn, perforated, or otherwise treated that they are unsuitable for sale or use except as commercial samples;

consular transactions means requirements that goods of a Party intended for export to the territory of the other Party must first be submitted to the supervision of the consul of the importing Party in the territory of the exporting Party for the purposes of obtaining consular invoices or consular visas for commercial invoices, certificates of origin, manifests, shippers' export declarations, or any other customs documentation required on or in connection with importation;

duty-free means free of customs duty;

goods intended for display or demonstration includes their component parts, ancillary apparatus, and accessories;

goods temporarily admitted for sports purposes means sports requisites for use in sports contests, demonstrations, or training in the territory of the Party into whose territory such goods are admitted;

import licensing means an administrative procedure requiring the submission of an application or other documentation (other than that generally required for customs clearance purposes) to the relevant administrative body as a prior condition for importation into the territory of the importing Party; and

printed advertising materials means those goods classified in Chapter 49 of the HS Code, including brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist promotional materials, and posters, that are used to promote, publicise, or advertise a good or service, are essentially intended to advertise a good or service, and are supplied free of charge.

Article 2.2 : Scope and Coverage

Except as otherwise provided in this Agreement, this Chapter applies to trade in all goods between the Parties.

Section A: National Treatment

Article 2.3 : National Treatment

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994, including its interpretive notes, and to this end Article III of GATT 1994 and its interpretive notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

Section B: Elimination of Customs Duties

Article 2.4 : Elimination of Customs Duties

1. Except as otherwise provided in this Agreement, neither Party shall increase any existing customs duty, or adopt any new customs duty, on an originating good of the other Party.
2. Except as otherwise provided in this Agreement, each Party shall progressively eliminate its customs duties on originating goods of the other Party in accordance with its Schedule in Annex 2-A.
3. If at any moment a Party reduces its applied most-favoured-nation (hereinafter referred to as “MFN”) customs duty rate after the date of entry into force of this Agreement, that duty rate shall apply as regards trade covered by this Agreement if and for as long as it is lower than the customs duty rate calculated in accordance with its Schedule in Annex 2-A.
4. On the request of either Party, the Parties shall consult to consider accelerating the elimination of customs duties on originating goods as set out in their Schedules in Annex 2-A. An agreement by the Parties to accelerate the elimination of customs duties on originating goods shall supersede any duty rate determined pursuant to their Schedules in Annex 2-A for such goods and shall enter into force following approval by each Party in accordance with Chapter 18 (Institutional Provisions) and their respective applicable legal procedures.
5. For greater certainty, a Party may raise a customs duty to the level established in its Schedule in Annex 2-A following a unilateral reduction.
6. A Party may at any time accelerate unilaterally the elimination of customs duties on originating goods of the other Party set out in its Schedule in Annex 2-A. A Party considering

doing so shall announce¹ its intention to do so as early as practicable before the new rate of customs duty takes effect.

Section C: Special Regimes

Article 2.5 : Temporary Admission of Goods

1. Each Party shall grant customs duty-free temporary admission for the following goods, regardless of their origin:
 - (a) professional equipment, including equipment for the press or television, software, and broadcasting and cinematographic equipment, necessary for carrying out the business activity, trade, or profession of a person who qualifies for temporary entry pursuant to the laws of the importing Party;
 - (b) goods intended for display or demonstration;
 - (c) commercial samples and advertising films and recordings; and
 - (d) goods admitted for sports purposes, including racing or other similar events.
2. Each Party shall, on the request of the person concerned and for reasons its customs administration considers valid, extend the time limit for temporary admission beyond the period initially fixed.
3. Neither Party shall condition the duty-free temporary admission of goods referred to in paragraph 1, other than to require that such goods:
 - (a) be used solely by or under the personal supervision of a national or resident of the other Party in the exercise of the business activity, trade, profession, or sport of that person;
 - (b) not be sold, leased, disposed of, or transferred while in its territory;
 - (c) be accompanied by a security which is consistent with the importing Party's obligations under the international customs conventions to which it has acceded;
 - (d) be capable of identification when imported and exported;
 - (e) be exported on or before the departure of the person referenced in subparagraph (a), or within such other period related to the purpose of the temporary admission as the Party may establish, or within one year, unless extended;
 - (f) be admitted in no greater quantity than is reasonable for its intended use; and

¹ Including through the internet or in print form.

(g) be otherwise admissible into the Party's territory under its domestic laws.

4. If any condition that a Party imposes under paragraph 3 has not been fulfilled, the Party may apply the customs duty and any other charge that would normally be owed on the good plus any other charges or penalties provided for under its domestic laws.

5. Each Party, through its customs administration, shall adopt procedures providing for the expeditious release of goods admitted under this Article. To the extent possible, such procedures shall provide that when such a good accompanies a national or resident of the other Party who is seeking temporary entry, the good shall be released simultaneously with the entry of that national or resident.

6. Each Party shall permit a good temporarily admitted under this Article to be exported through a customs authorised point of departure other than that through which it was admitted.

7. Each Party shall relieve the importer or other person responsible for a good admitted under this Article of liability for failure to export a temporarily admitted good on presentation of satisfactory proof to the importing Party that the good has been destroyed within the original period fixed for temporary admission or any lawful extension.

Article 2.6 : Goods Re-entered after Repair or Alteration

1. Neither Party shall apply a customs duty to a good, regardless of its origin, that re-enters its territory after that good has been temporarily exported from its territory to the territory of the other Party for repair or alteration, regardless of whether the repair or alteration:

- (a) could be performed in the territory of the Party from which the good was exported for repair or alteration; or
- (b) has increased the value of the good.

2. Neither Party shall apply a customs duty to a good, regardless of its origin, admitted temporarily from the territory of the other Party for repair or alteration.

3. For the purposes of this Article, "repair or alteration" does not include an operation or process that:

- (a) destroys a good's essential characteristics or creates a new or commercially different good; or
- (b) transforms an unfinished good into a finished good.

Article 2.7 : Duty-Free Entry of Commercial Samples of Negligible Value and Printed Advertising Materials

With the exception of tobacco products, each Party shall grant customs duty-free entry to commercial samples of negligible value, and to printed advertising materials, imported from the territory of the other Party, regardless of their origin, but may require that:

- (a) such samples be imported solely for the solicitation of orders for goods, or services provided from the territory, of the other Party or a non-Party; or
- (b) such advertising materials be imported in packets that each contain no more than one copy of each such material and that neither the materials nor the packets form part of a larger consignment.

Section D: Non-Tariff Measures

Article 2.8 : Import and Export Restrictions

1. Except as otherwise provided in this Agreement, neither Party shall adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of GATT 1994 and its interpretative notes, and to this end Article XI of GATT 1994 and its interpretative notes are incorporated into and made a part of this Agreement, *mutatis mutandis*.

2. Neither Party shall, as a condition for engaging in importation or for the importation of a good, require a person of the other Party to establish or maintain a contractual or other relationship with a distributor in its territory.

3. For greater certainty, paragraph 2 does not prevent a Party from requiring a person referred to in that paragraph to designate an agent for the purposes of facilitating communications between its regulatory authorities and that person.

4. For the purposes of paragraph 2, “distributor” means a person of a Party who is responsible for the commercial distribution, agency, concession, or representation in the territory of that Party of goods of the other Party.

5. Where a Party proposes to adopt an export prohibition or restriction on foodstuffs or energy and mineral resources in accordance with paragraph 2(a) of Article XI of GATT 1994, the Party shall:

- (a) seek to limit such proposed prohibition or restriction to the extent necessary, giving due consideration to its possible effects on the other Party’s foodstuffs or energy and mineral resources security;

- (b) publish, as far in advance as practicable, information to the other Party of such proposed prohibition or restriction and its reasons together with its nature and expected duration; and
- (c) on request, provide the other Party with a reasonable opportunity for consultation with respect to any matter related to the proposed prohibition or restriction.

Article 2.9 : Non-Tariff Measures

1. Further to Chapter 17 (Transparency), the Parties recognise the importance of ensuring the transparency of non-tariff measures permitted in Article 2.8.1 and that any such measures should not create an unnecessary obstacle to trade between the Parties.

2. To this end, the Committee on Trade in Goods established under Article 2.15 shall, when a Party identifies a specific non-tariff measure, review that measure. The Committee on Trade in Goods shall review the non-tariff measure only after either Party objectively demonstrates that the relevant co-ordination mechanism, technical meeting, committee or working group, if any, that is most closely related to such a measure has failed to produce a satisfactory resolution within a reasonable period of time.

3. The Committee on Trade in Goods shall, for the non-tariff measure referred to in paragraph 2 consider approaches that may better facilitate trade between the Parties and present to the Parties the results of its consideration, including any recommendations, preferably within 12 months. If necessary, the results of the consideration and recommendations of the Committee on Trade in Goods shall be submitted to the next meeting of the Joint Commission for consideration or action.

Article 2.10 : Import Licensing

1. Neither Party shall adopt or maintain a measure that is inconsistent with the Import Licensing Agreement.²

2. Promptly after this Agreement enters into force, each Party shall notify the other Party of its existing import licensing procedures, if any. The notification shall:

- (a) include the information specified in Article 5 of the Import Licensing Agreement; and
- (b) be without prejudice as to whether the import licensing procedure is consistent with this Agreement.

² For the purposes of this paragraph and for greater certainty, in determining whether a measure is inconsistent with the Import Licensing Agreement, the Parties shall apply the definition of “import licensing” contained in that Agreement.

3. Before applying any new or modified import licensing procedure, a Party shall publish the new procedure or modification on an official government website or in a single official journal. To the extent possible, the Party shall do so at least 20 days before the new procedure or modification takes effect.

4. Neither Party shall apply an import licensing procedure to a good of the other Party unless the Party has complied with the requirements of paragraphs 2 and 3 with respect to that procedure.

5. Each Party shall answer promptly and to the extent possible all reasonable enquiries from the other Party concerning the granting and denying of import licences, including in relation to the criteria employed. The importing Party shall also consider publication of such criteria.

6. Where a Party has denied an import license application in relation to trade in goods between the Parties, it shall, on the request of the applicant and within a reasonable period of receiving that request, explain the reasons for denying the application.

Article 2.11 : Administrative Fees and Formalities

1. Each Party shall ensure that fees, charges, formalities and requirements imposed in connection with the importation and exportation of goods are consistent with Article VIII:1 of GATT 1994 and its interpretive notes.

2. Neither Party shall require consular transactions, including related fees and charges, in connection with the importation of any good of the other Party.

3. Each Party shall make available and maintain through the internet a current list of the fees and charges it imposes in connection with importation or exportation.

Article 2.12 : Export Duties, Taxes, or Other Charges

Neither Party shall adopt or maintain any duty, tax, or other charge on the export of any good to the territory of the other Party, unless the duty, tax, or charge is also adopted or maintained on the good when destined for domestic consumption.

Section E : Administration and Implementation of Tariff-Rate Quotas

Article 2.13 : Administration and Implementation of Tariff-Rate Quotas

1. Each Party shall implement and administer the tariff-rate quotas (hereinafter referred to as “TRQ”) set out in Appendix 2-A-1 in accordance with Article XIII of GATT 1994, including its interpretive notes, and the Import Licensing Agreement.

2. Each Party shall ensure its procedures for administering its TRQs are transparent, made available to the public, timely, non-discriminatory, responsive to market conditions, minimally burdensome to trade, and reflect end-user preferences.
3. Any enterprise or person of a Party that fulfils the importing Party's legal and administrative requirements shall be eligible to be considered for a quota allocation under the Party's TRQs.
4. Over the course of each year, the importing Party's administering authority shall publish, in a timely fashion on its designated publicly available website, utilisation rates and remaining available quantities for each TRQ. If either Party uses a first-come, first-served at the border administration method, it shall publish, within 10 days, that the TRQ has been filled.
5. Each Party shall identify the entity or entities responsible for administering its TRQs and promptly notify the other Party of any amendments to the entity or entities.
6. Each Party shall notify the other Party of any new or modified administration of a TRQ established in Appendix 2-A-1 prior to its application. On the written request of a Party, the Parties shall exchange information or initiate consultations promptly regarding a Party's administration of its TRQs to arrive at a mutually satisfactory agreement on administration. The Parties shall consider prevailing supply and demand conditions in the consultations.
7. Except as otherwise provided in Appendix 2-A-1, each Party shall make the entire quota quantity established in the Appendix available to quota applicants beginning on the date the Agreement enters into force during the first year, and on the first business day of each year thereafter.
8. If either Party uses a first-come, first-served at the border administration method, the over-quota tariff rates shall not be applied to products en-route prior to the importing Party's authorities having reported the tariff quota as being filled under paragraph 4. Such products shall have a contract settled during the quota year in question. Products en-route shall be counted in the TRQ volumes for the subsequent calendar year.

Section F : Agricultural Safeguard Measures

Article 2.14 : Agricultural Safeguard Measures

1. Notwithstanding Article 2.4, a Party may apply a safeguard measure, in the form of a higher import duty on an originating agricultural good listed in that Party's Schedule in Annex 2-B, if the aggregate volume of imports of that good in any year exceeds a trigger level as set out in Annex 2-B.
2. The duty under paragraph 1 shall not exceed the lesser of:

- (a) the prevailing MFN applied rate;
 - (b) the MFN applied rate of duty in effect on the day immediately preceding the date of entry into force of this Agreement; or
 - (c) the duty rate set out in Annex 2-B.
3. Neither Party shall apply or maintain an agricultural safeguard measure under this Article and at the same time apply or maintain, with respect to the same good:
- (a) a safeguard measure under this Agreement;
 - (b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement; or
 - (c) an Agriculture Safeguard measure taken under the Agreement on Agriculture.
4. A Party shall maintain an agricultural safeguard measure under this Section only until the end of the calendar year in which it applies the measure.
5. A Party shall implement any agricultural safeguard measure in a transparent manner. Within 60 days after applying a measure, the Party applying the measure shall notify the other Party in writing and provide it with relevant data concerning the measure. On the written request of the other Party, the Party applying the measure shall consult with the Party whose good is subject to the measure regarding the application of the measure. A Party shall ensure that the remaining volume of imports available before application of the safeguard is published regularly in a manner which is readily accessible to the other Party and traders.
6. A good which is en-route on the basis of a contract settled before the agricultural safeguard measure is applied shall be exempted from the application of the safeguard measure provided that it may be counted in the volume of imports of the good in question during the following calendar year for the purposes of triggering the provisions of paragraph 1 in that calendar year.
7. The implementation and operation of this Article may be the subject of discussion and review in the Committee on Trade in Goods established under Article 2.15.

Section G: Institutional Provisions

Article 2.15 : Committee on Trade in Goods

1. The Parties hereby establish a Committee on Trade in Goods (hereinafter referred to as “the Committee”), comprising representatives of each Party.
2. The Committee shall meet on the request of a Party or the Joint Commission to consider any matter arising under this Chapter, or Chapter 7 (Trade Remedies). Meetings of

the Committee may be conducted in person or via teleconference, via video-conference or through any other means mutually determined by the Parties.

3. The Committee's functions shall include:
 - (a) promoting trade in goods between the Parties, including through consultations on accelerating tariff elimination under this Agreement and other issues as appropriate;
 - (b) reviewing implementation of the Chapters referred to in paragraph 2;
 - (c) addressing tariff and non-tariff barriers to trade in goods between the Parties; and
 - (d) where appropriate, referring matters considered by the Committee to the Joint Commission.

Article 2.16 : Contact Points and Consultations

1. Each Party shall designate a contact point to facilitate communication between the Parties on any matter relating to this Chapter.
2. Where a Party considers that any proposed or actual measure of the other Party may materially affect trade in goods between the Parties, that Party may, through the contact point, request detailed information relating to that measure and, if necessary, request consultations with a view to resolving any concerns about the measure. The other Party shall respond promptly to such requests for information and consultations.

ANNEX 2-A

TARIFF SCHEDULE

Section A: Tariff Schedule of Korea

1. Relation to the Harmonized Tariff Schedule of Korea (hereinafter referred to as “HSK”). The provisions of this Schedule are generally expressed in terms of the HSK, and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the HSK. To the extent that provisions of this Schedule are identical to the corresponding provisions of the HSK, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the HSK.
2. Base Rates of Customs Duty. The base rates of customs duty set out in this Schedule reflect the Korean Customs Duty MFN rates of duty in effect on 1 January 2009.
3. Staging. The following staging categories apply to the reduction or elimination of customs duties by Korea pursuant to Article 2.4.2:
 - (a) customs duties on originating goods provided for in the items in staging category “0” shall be eliminated entirely and such goods shall be free of customs duty on the date of entry into force of this Agreement;
 - (b) customs duties on originating goods provided for in the items in staging category “3” shall be removed in three equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year three;
 - (c) customs duties on originating goods provided for in the items in staging category “5” shall be removed in five equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year five;
 - (d) customs duties on originating goods provided for in the items in staging category “6” shall be removed in six equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year six;
 - (e) customs duties on originating goods provided for in the items in staging category “7” shall be removed in seven equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year seven;

- (f) customs duties on originating goods provided for in the items in staging category “10” shall be removed in 10 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 10;
- (g) customs duties on originating goods provided for in the items in staging category “12” shall be removed in 12 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 12;
- (h) customs duties on originating goods provided for in the items in staging category “13” shall be removed in 13 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 13;
- (i) customs duties on originating goods provided for in the items in staging category “15” shall be removed in 15 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 15;
- (j) customs duties on originating goods provided for in the items in staging category “17” shall be removed in 17 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 17;
- (k) customs duties on originating goods provided for in the items in staging category “18” shall be removed in 18 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 18;
- (l) customs duties on originating goods provided for in the items in staging category “20” shall be removed in 20 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 20;
- (m) customs duties on originating goods provided for in the items in staging category “B” shall be reduced by 50 percent in 10 equal annual stages beginning on the date of entry into force of this Agreement and shall remain at that rate thereafter;
- (n) customs duties on originating goods provided for in the items in staging category “S-1” shall be subject to the following provisions:
 - (i) for goods entered into Korea from 1 December through 30 April, customs duties shall be eliminated entirely and such goods shall be free of customs duty on the date of entry into force of this Agreement; and

- (ii) for goods entered into Korea from 1 May through 30 November, customs duties shall be removed in 15 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 15;
 - (o) customs duties on originating goods provided for in the items in staging category “S-2” shall be subject to the following provisions:
 - (i) for goods entered into Korea from 1 June through 30 November, customs duties shall remain at base rates; and
 - (ii) for goods entered into Korea from 1 December through 31 May, customs duties shall be removed in five equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year five;
 - (p) customs duties on originating goods provided for in the items in staging category “E” shall remain at base rates; and
 - (q) no obligations regarding customs duties in this Agreement shall apply with respect to items in staging category “X”. Nothing in this Agreement shall affect Korea’s rights and obligations with respect to its implementation of the commitments set out in the WTO document *WT/Let/492 (Certification of Modifications and Rectifications to Schedule LX – Republic of Korea)* dated 13 April 2005 and any amendments thereto.
4. The base rate of customs duty and staging category are indicated in Korea’s Schedule.
5. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point or, if the rate of customs duty is expressed in monetary units, at least to the nearest Korean won.
6. For the purposes of this Schedule, “year one” means the year of entry into force of this Agreement.
7. For the purposes of this Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on 1 January of the relevant year.

Tariff Schedule of the Republic of Korea

HSK 2009	Description	Base Rate	Staging Category	Safeguard
0101101000	Horses (for farm breeding)	0	0	
0101109000	Other	8	10	
0101901010	Horses for racing	8	5	
0101901090	Other	8	10	
0101909000	Other	8	10	
0102101000	Milch cows	89.1	5	
0102102000	Beef cattle	89.1	5	
0102109000	Other	89.1	0	
0102901000	Milch cows	40	E	
0102902000	Beef cattle	40	E	
0102909000	Other	0	0	
0103100000	Pure-bred breeding animals	18	0	
0103910000	Weighing less than 50 kg	18	5	
0103920000	Weighing 50 kg or more	18	3	
0104101000	Pure-bred breeding animals	0	0	
0104109000	Other	8	5	
0104201000	Milch goats	8	7	
0104209000	Other	8	0	
0105111000	Pure-bred breeding animals	9	15	
0105119000	Other	9	10	
0105120000	Turkeys	9	0	
0105191010	Pure-bred breeding animals	0	0	
0105191090	Other	18	0	
0105199000	Other	9	0	
0105941000	Pure-bred breeding animals	9	0	
0105949000	Other	9	3	
0105991010	Pure-bred breeding animals	0	0	
0105991090	Other	18	3	
0105992000	Turkeys	9	3	
0105999000	Other	9	3	
0106110000	Primates	8	0	
0106120000	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	8	3	
0106191000	Dogs	8	5	
0106192010	Pure-bred breeding animals	0	0	
0106192090	Other	8	0	
0106193000	Deer	8	5	
0106194000	Bears	8	3	
0106195010	Pure-bred breeding animals	0	0	
0106195090	Other	8	0	
0106196010	Pure-bred breeding animals	0	0	
0106196090	Other	8	3	
0106199000	Other	8	7	
0106201000	Snakes	8	3	
0106202000	Fresh-water tortoises	8	7	
0106203000	Turtles	8	0	
0106209000	Other	8	5	
0106310000	Birds of prey	8	7	
0106320000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	8	7	
0106390000	Other	8	0	
0106901000	Amphibia	8	0	
0106902010	Honey bees	8	0	

0106902090	Other	8	0	
0106903010	Lug worms	8	0	
0106903020	Sludge worms	8	0	
0106903090	Other	8	0	
0106909000	Other	8	0	
0201100000	Carcasses and half-carcasses	40	15	See Annex 2-B
0201201000	Short ribs	40	15	See Annex 2-B
0201209000	Other	40	15	See Annex 2-B
0201300000	Boneless	40	15	See Annex 2-B
0202100000	Carcasses and half-carcasses	40	15	See Annex 2-B
0202201000	Short ribs	40	15	See Annex 2-B
0202209000	Other	40	15	See Annex 2-B
0202300000	Boneless	40	15	See Annex 2-B
0203110000	Carcasses and half-carcasses	22.5	E	
0203120000	Hams, shoulders and cuts thereof, with bone in	22.5	E	
0203191000	Streaky pork	22.5	E	
0203199000	Other	22.5	E	
0203210000	Carcasses and half-carcasses	25	E	
0203220000	Hams, shoulders and cuts thereof, with bone in	25	E	
0203291000	Streaky pork	25	E	
0203299000	Other	25	E	
0204100000	Carcasses and half-carcasses of lamb, fresh or chilled	22.5	10	
0204210000	Carcasses and half-carcasses	22.5	10	
0204220000	Other cuts with bone in	22.5	10	
0204230000	Boneless	22.5	10	
0204300000	Carcasses and half-carcasses of lamb, frozen	22.5	10	
0204410000	Carcasses and half-carcasses	22.5	10	
0204420000	Other cuts with bone in	22.5	10	
0204430000	Boneless	22.5	10	
0204501000	Fresh or chilled	22.5	10	
0204502000	Frozen	22.5	10	
0205001000	Fresh or chilled	27	15	
0205002000	Frozen	27	15	
0206100000	Of bovine animals, fresh or chilled	18	15	
0206210000	Tongues	18	15	
0206220000	Livers	18	15	
0206291000	Tails	18	15	
0206292000	Feet	18	15	
0206299000	Other	18	15	
0206300000	Of swine, fresh or chilled	18	18	
0206410000	Livers	18	18	
0206491000	Feet	18	18	
0206499000	Other	18	18	
0206800000	Other, fresh or chilled	18	18	
0206900000	Other, frozen	18	18	
0207111000	Weighing not more than 550 g	18	E	
0207119000	Other	18	18	
0207121000	Weighing not more than 550 g	20	E	
0207129000	Other	20	E	
0207131010	Leg	18	E	
0207131020	Breast	18	E	
0207131030	Wing	18	E	
0207131090	Other	18	E	
0207132010	Liver	22.5	E	
0207132090	Other	27	E	

0207141010	Leg	20	E	
0207141020	Breast	20	E	
0207141030	Wing	20	E	
0207141090	Other	20	E	
0207142010	Liver	22.5	18	
0207142090	Other	27	E	
0207240000	Not cut in pieces, fresh or chilled	18	10	
0207250000	Not cut in pieces, frozen	18	10	
0207261000	Cuts	18	10	
0207262010	Liver	22.5	15	
0207262090	Other	27	15	
0207271000	Cuts	18	15	
0207272010	Liver	22.5	10	
0207272090	Other	27	15	
0207320000	Not cut in pieces, fresh or chilled	18	15	
0207330000	Not cut in pieces, frozen	18	18	
0207340000	Fatty livers, fresh or chilled	22.5	15	
0207351000	Cuts	18	15	
0207352010	Liver	22.5	15	
0207352090	Other	27	15	
0207361000	Cuts	18	18	
0207362010	Liver	22.5	15	
0207362090	Other	27	15	
0208100000	Of rabbits or hares	22.5	15	
0208300000	Of primates	18	7	
0208400000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	30	10	
0208500000	Of reptiles (including snakes and turtles)	18	0	
0208901000	Of deer	27	10	
0208909010	Of marine animals	30	10	
0208909090	Other	18	15	
0209001000	Pig fat	3	0	
0209002000	Poultry fat	3	0	
0210110000	Hams, shoulders and cuts thereof, with bone in	25	7	
0210120000	Bellies (streaky) and cuts thereof	30	18	
0210190000	Other	25	18	
0210201000	Dried or smoked	27	15	
0210209000	Other	27	15	
0210910000	Of primates	22.5	10	
0210920000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	22.5	10	
0210930000	Of reptiles (including snakes and turtles)	22.5	10	
0210991010	Of bovine animals	22.5	15	
0210991020	Of swine	22.5	15	
0210991030	Of poultry	22.5	15	
0210991090	Other	22.5	18	
0210999010	Of sheep or goats	22.5	15	
0210999020	Of poultry	22.5	15	
0210999090	Other	22.5	15	
0301101000	Fancy carp	10	5	
0301102000	Tropical fish	10	7	
0301109000	Other	10	3	
0301911000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae	10	0	

0301912000	Oncorhynchus apache and Oncorhynchus chrysogaster	10	0	
0301921000	Glass eel (for aquaculture)	0	0	
0301929000	Other	27% or 1,879won/kg, whichever is the greater	10	
0301930000	Carp	10	3	
0301940000	Bluefin tunas (Thunnus thynnus)	10	3	
0301950000	Southern bluefin tunas (Thunnus maccoyii)	10	3	
0301992000	Yellow tail	10	0	
0301994010	Fry (for aquaculture)	0	0	
0301994090	Other	34% or 2,292won/kg, whichever is the greater	7	
0301995000	Conger eel	10	5	
0301996000	Sharp toothed eel	10	0	
0301997000	Hagfish	10	0	
0301998000	Flat fish	10	3	
0301999010	True bass	10	5	
0301999020	Puffers	10	0	
0301999030	Tilapia	10	3	
0301999040	Rock fish (including pacific ocean perch)	10	5	
0301999051	Fry (for aquaculture)	0	0	
0301999059	Other	34	10	
0301999060	Mulletts	10	3	
0301999070	Loaches	10	0	
0301999080	Cat fishes	10	3	
0301999091	Rock Trout (Hexagrammos spp., Agrammus spp.)	10	3	
0301999092	Crusian carp	10	3	
0301999093	Salmon	10	0	
0301999094	Grass carp	10	0	
0301999095	Croakers	34	7	
0301999099	Other	10	7	
0302111000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae	20	0	
0302112000	Oncorhynchus apache and Oncorhynchus chrysogaster	20	0	
0302120000	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20	0	
0302190000	Other	20	3	
0302210000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20	3	
0302220000	Plaice (Pleuronectes platessa)	20	10	
0302230000	Sole (Solea spp.)	20	10	
0302290000	Other	20	3	
0302310000	Albacore or longfinned tunas (Thunnus alalunga)	20	7	
0302320000	Yellowfin tunas (Thunnus albacares)	20	7	
0302330000	Skipjack or stripe-bellied bonito	20	7	
0302340000	Bigeye tunas (Thunnus obesus)	20	7	
0302350000	Bluefin tunas (Thunnus thynnus)	20	7	

0302360000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	20	7	
0302390000	Other	20	7	
0302400000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	20	5	
0302500000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	20	7	
0302610000	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella(<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	20	7	
0302620000	Haddock (<i>Melanogrammus aeglefinus</i>)	20	0	
0302630000	Coalfish (<i>Pollachius virens</i>)	20	5	
0302640000	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	20	3	
0302650000	Dogfish and other sharks	20	5	
0302660000	Eels (<i>Anguilla</i> spp.)	20	7	
0302670000	Swordfish (<i>Xiphias gladius</i>)	20	7	
0302680000	Toothfish (<i>Dissostichus</i> spp.)	20	7	
0302691000	Alaska pollack	20	10	
0302692000	Yellow tail	20	7	
0302693000	Hair tail	20	7	
0302694000	Sea-bream	20	7	
0302695000	Conger eel	20	7	
0302696000	Sharp toothed eel	20	0	
0302697000	Horse mackerel	20	10	
0302698000	Saury (including horn fish)	20	0	
0302699010	Chub mackerel	20	5	
0302699020	Puffers	20	0	
0302699030	Pomfret	20	5	
0302699040	Angler (Monkfish)	20	7	
0302699090	Other	20	7	
0302701000	Livers	20	3	
0302702000	Roes	20	0	
0303110000	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10	0	
0303190000	Other	10	5	
0303210000	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>)	10	10	
0303220000	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10	10	
0303290000	Other	10	10	
0303310000	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	15	
0303320000	Plaice (<i>Pleuronectes platessa</i>)	10	12	
0303330000	Sole (<i>Solea</i> spp.)	10	10	
0303390000	Other	10	15	
0303410000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10	12	
0303420000	Yellowfin tunas (<i>Thunnus albacares</i>)	10	15	
0303430000	Skipjack or stripe-bellied bonito	10	15	
0303440000	Bigeye tunas (<i>Thunnus obesus</i>)	10	15	
0303450000	Bluefin tunas (<i>Thunnus thynnus</i>)	10	15	
0303460000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10	3	
0303490000	Other	10	15	
0303510000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	5	
0303520000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	15	

0303610000	Swordfish (<i>Xiphias gladius</i>)	10	12	
0303620000	Toothfish (<i>Dissostichus</i> spp.)	10	7	
0303710000	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	10	7	
0303720000	Haddock (<i>Melanogrammus aeglefinus</i>)	10	0	
0303730000	Coalfish (<i>Pollachius virens</i>)	10	12	
0303740000	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10	15	
0303750000	Dogfish and other sharks	10	10	
0303760000	Eels (<i>Anguilla</i> spp.)	10	7	
0303770000	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	10	0	
0303780000	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	10	
0303791000	Alaska pollack	30	E	
0303792000	Sable fish	10	12	
0303793000	Hair tail	10	12	
0303794010	Red horsehead fish (<i>Branchiostegus Japonicus</i>)	10	12	
0303794090	Other	10	10	
0303795000	Conger eel	10	10	
0303796000	Yellow corvina	10	15	
0303797000	Horse mackerel	10	10	
0303798000	Sauri (including horn fish)	31	12	
0303799010	Chub mackerel	10	10	
0303799020	Puffers	10	7	
0303799030	White sea smelt	10	3	
0303799040	Thorny head	10	0	
0303799050	John dory	10	3	
0303799060	Atka mackerel	10	0	
0303799070	Rock fish (including pacific ocean perch)	10	15	
0303799080	Whip tail or hoki	10	5	
0303799091	Angler (Monkfish)	10	10	
0303799092	Hagfish (Pacific, Atlantic)	10	10	
0303799093	Skates	10	10	
0303799094	Milk fish	10	10	
0303799095	Croakers	53	15	
0303799096	Ray	10	10	
0303799097	Sand lance	10	10	
0303799098	Toothfish, other than <i>Dissostichus</i> spp.	10	15	
0303799099	Other	10	10	
0303801000	Livers	10	3	
0303802010	Of alaska pollack	10	10	
0303802090	Other	10	5	
0304111000	Fillets	20	7	
0304112000	Fish surimi	20	7	
0304119000	Other	20	7	
0304121000	Fillets	20	5	
0304122000	Fish surimi	20	5	
0304129000	Other	20	5	
0304191010	Fillets	20	5	
0304191020	Fish surimi	20	5	
0304191090	Other	20	5	
0304192010	Fillets	20	7	
0304192020	Fish surimi	20	7	
0304192090	Other	20	7	
0304193010	Fillets	20	7	
0304193020	Fish surimi	20	7	
0304193090	Other	20	7	

0304199010	Filletts	20	7	
0304199020	Fish surimi	20	5	
0304199090	Other	20	5	
0304210000	Swordfish (<i>Xiphias gladius</i>)	10	7	
0304220000	Toothfish (<i>Dissostichus</i> spp.)	10	15	
0304291000	Of alaska pollack	10	12	
0304292000	Of conger-eel	10	7	
0304293000	Of cod	10	15	
0304294000	Of plaice	10	12	
0304295000	Of bluefin tunas	10	12	
0304296000	Of toothfish, other than <i>Dissostichus</i> spp.	10	15	
0304297000	Of tilapia	10	5	
0304298000	Of file fish	10	7	
0304299000	Other	10	3	
0304911000	Frozen fish surimi	10	7	
0304919000	Other	10	7	
0304921000	Frozen fish surimi	10	5	
0304929000	Other	10	5	
0304991010	Frozen fish surimi	10	12	
0304991090	Other	10	12	
0304999010	Frozen fish surimi	10	7	
0304999090	Other	10	5	
0305100000	Flours, meals and pellets of fish, fit for human consumption	20	0	
0305201000	Livers	20	3	
0305202000	Roes, dried	20	3	
0305203000	Roes, smoked	20	3	
0305204010	Of alaska pollack	20	10	
0305204020	Of yellow corvina	20	3	
0305204030	Of herrings	20	0	
0305204090	Other	20	5	
0305301000	Dried	20	5	
0305302000	Salted or in brine	20	7	
0305410000	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>)	20	0	
0305420000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20	0	
0305491000	Anchovies	20	3	
0305492000	Alaska pollack	20	7	
0305499000	Other	20	7	
0305510000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	7	
0305591000	Sharks' fins	20	7	
0305592000	Anchovy	20	10	
0305593000	Alaska pollack	20	12	
0305594000	Yellow corvina	20	10	
0305595000	Puffers	20	3	
0305596000	Sharp toothed eel	20	0	
0305597000	Sand lance	20	3	
0305598000	Blenny or gunnel, including juvenile white bait	20	0	
0305599000	Other	20	3	
0305610000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20	0	

0305620000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	5	
0305631000	Salt fermented anchovy	20	10	
0305639000	Other	20	7	
0305691000	Salmon	20	5	
0305692000	Trout	20	0	
0305693000	Hair tail	20	7	
0305694000	Sardines	20	5	
0305695000	Mackerel	20	7	
0305696000	Yellow corvina	20	7	
0305697000	Horse mackerel	20	3	
0305698000	Saury (including horn fish)	20	0	
0305699000	Other	20	5	
0306110000	Rock lobster and other sea crawfish (Palinurus spp., panulirus spp., Jasus spp.)	20	3	
0306120000	Lobsters (Homarus spp.)	20	5	
0306131000	Peeled	20	15	
0306139000	Other	20	15	
0306141000	Crab meat	20	12	
0306142000	King crabs	20	12	
0306143000	Blue crab	14	12	
0306149000	Other	14	12	
0306190000	Other, including flours, meals and pellets of crustaceans, fit for human consumption	20	12	
0306210000	Rock lobster and other sea crawfish (Palinurus spp., panulirus spp., Jasus spp.)	20	3	
0306220000	Lobsters (Homarus spp.)	20	7	
0306231000	Live, fresh or chilled	20	7	
0306232000	Dried	20	7	
0306233000	Salted or in brine	42% or 287won/kg, whichever is the greater	5	
0306241010	Blue crab	20	7	
0306241020	Snow crab	20	7	
0306241090	Other	20	7	
0306242000	Dried	20	7	
0306243000	Salted or in brine	20	7	
0306291000	Live, fresh or chilled	20	7	
0306292000	Dried	20	10	
0306293000	Salted or in brine	20	7	
0307101011	For seed	0	0	
0307101019	Other	5	0	
0307101090	Other	20	0	
0307102000	Frozen	20	10	
0307103000	Dried	20	7	
0307104000	Salted or in brine	20	3	
0307210000	Live, fresh or chilled	20	10	
0307291000	Frozen	20	15	
0307292000	Dried	20	5	
0307293000	Salted or in brine	20	5	
0307310000	Live, fresh or chilled	20	5	
0307391000	Frozen	20	3	
0307392000	Dried	20	3	
0307399000	Other	20	3	
0307411000	Cuttle fish	10	5	
0307412000	Squid	10	5	

0307491010	Cuttle fish	10	12	
0307491020	Squid	22	E	
0307492000	Salted or in brine	10	5	
0307493000	Dried	10	5	
0307511000	Poulp squid	20	7	
0307512000	Webfoot Octopus	20	7	
0307519000	Other	20	10	
0307591010	Octopus	20	12	
0307591020	Poulp squid	20	12	
0307591030	Webfoot octopus	20	12	
0307591090	Other	20	3	
0307592000	Dried	20	10	
0307599000	Other	20	5	
0307600000	Snails, other than sea snails	20	0	
0307911110	Hard clam spat	20	3	
0307911190	Other	20	3	
0307911200	Abalone	20	E	
0307911300	Top shells	20	10	
0307911410	For seed	0	0	
0307911490	Other	20	7	
0307911510	For seed	0	0	
0307911590	Other	20	10	
0307911600	Cockles	20	3	
0307911700	Adductors of shell fish	20	7	
0307911800	Baby clams	20	3	
0307911910	Marsh clams	20	7	
0307911990	Other	20	7	
0307919010	Sea-urchins	20	7	
0307919020	Sea-cucumbers	20	0	
0307919031	For seed	0	0	
0307919039	Other	20	10	
0307919040	Jelly fish	20	7	
0307919090	Other	20	5	
0307991110	Cockles	20	7	
0307991120	Hen clams	20	7	
0307991130	Baby clams	20	10	
0307991140	Adductors of shell fish	20	10	
0307991150	Ark shells	20	10	
0307991160	Top shells (frozen)	20	10	
0307991190	Other	20	5	
0307991910	Sea-cucumbers	20	3	
0307991920	Sea-squirts	20	10	
0307991990	Other	20	5	
0307992110	Hen clams	20	5	
0307992120	Adductors of shell fish	20	7	
0307992130	Baby clams	20	7	
0307992190	Other	20	5	
0307992920	Sea-cucumbers	20	3	
0307992930	Sea-squirts	20	7	
0307992990	Other	20	5	
0307993110	Hen clams	20	5	
0307993120	Baby clams	20	7	
0307993130	Top shells (salted or brine)	20	7	
0307993190	Other	20	7	
0307993910	Sea-urchins	20	5	
0307993920	Sea-cucumbers	20	5	
0307993930	Jelly fish	20	3	
0307993990	Other	20	5	

0401100000	Of a fat content, by weight, not exceeding 1 %	36	20	
0401200000	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	36	20	
0401301000	Frozen cream	36	13	
0401309000	Other	36	17	
0402101010	Skim milk powder	176	See paragraph 2 of Appendix 2-A-1	
0402101090	Other	176	See paragraph 2 of Appendix 2-A-1	
0402109000	Other	176	See paragraph 2 of Appendix 2-A-1	
0402211000	Whole milk powder	176	See paragraph 2 of Appendix 2-A-1	
0402219000	Other	176	See paragraph 2 of Appendix 2-A-1	
0402290000	Other	176	See paragraph 2 of Appendix 2-A-1	
0402911000	Evaporated milk	89	See paragraph 2 of Appendix 2-A-1	
0402919000	Other	89	See paragraph 2 of Appendix 2-A-1	
0402991000	Sweetened evaporated milk	89	See paragraph 2 of Appendix 2-A-1	
0402999000	Other	89	See paragraph 2 of Appendix 2-A-1	
0403101000	Fluid	36	15	
0403102000	Frozen	36	15	
0403109000	Other	36	15	
0403901000	Butter milk	89	See paragraph 2 of Appendix 2-A-1	
0403902000	Curdled milk and cream	36	10	
0403903000	Kephir	36	10	
0403909000	Other fermented or acidified milk and cream	36	10	
0404101011	For feeding	49.5	10	
0404101019	Other	49.5	15	
0404101091	For feeding	49.5	10	
0404101099	Other	49.5	15	
0404102111	For feeding	49.5	10	
0404102119	Other	49.5	15	
0404102121	For feeding	49.5	10	
0404102129	Other	49.5	15	
0404102131	For feeding	49.5	10	
0404102139	Other	49.5	15	
0404102191	For feeding	49.5	10	
0404102199	Other	49.5	15	
0404102910	For feeding	49.5	10	
0404102990	Other	49.5	10	
0404901000	Of a fat content, by weight, not exceeding 1.5 %	36	10	
0404902000	Of a fat content, by weight, exceeding 1.5 %	36	10	
0405100000	Butter	89	See paragraph 3 of Appendix 2-A-1	
0405200000	Dairy spreads	8	3	
0405900000	Other	89	See paragraph 3 of Appendix 2-A-1	
0406101010	Mozzarella cheese	36	See paragraph 4 of Appendix 2-A-1	
0406101020	Cream cheese	36	See paragraph 4 of Appendix 2-A-1	
0406101090	Other	36	See paragraph 4 of Appendix 2-A-1	

0406102000	Curd	36	15	
0406200000	Grated or powdered cheese, of all kinds	36	See paragraph 4 of Appendix 2-A-1	
0406300000	Processed cheese, not grated or powdered	36	See paragraph 4 of Appendix 2-A-1	
0406400000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	36	15	
0406901000	Cheddar cheese	36	See paragraph 4 of Appendix 2-A-1	
0406902000	Gouda cheese	36	See paragraph 4 of Appendix 2-A-1	
0406903000	Camembert cheese	36	See paragraph 4 of Appendix 2-A-1	
0406904000	Emmental cheese	36	See paragraph 4 of Appendix 2-A-1	
0406909000	Other	36	See paragraph 4 of Appendix 2-A-1	
0407001010	Pure-bred breeding eggs	27	18	
0407001090	Other	27	18	
0407009000	Other	27	15	
0408110000	Dried	27	15	
0408190000	Other	27	15	
0408910000	Dried	27	15	
0408991000	Of fowls of the species <i>Gallus domesticus</i>	41.6	15	
0408999000	Other	27	15	
0409000000	Natural honey	243% or 1,864won/kg, whichever is the greater	E	
0410001000	Turtles' eggs	8	0	
0410002000	Salanganes' nests	8	0	
0410003000	Royal jelly	8	18	
0410009000	Other	8	0	
0501000000	Human hair, unworked, whether or not washed or scoured; waste of human hair	3	0	
0502100000	Pigs', hogs' or boars' bristles and hair and waste thereof	3	0	
0502902000	Goat hair	3	0	
0502909000	Other	3	0	
0504001010	Of bovine	27	15	
0504001090	Other	27	15	
0504002000	Bladders	27	10	
0504003000	Stomachs	27	15	
0505100000	Feathers of a kind used for stuffing; down	3	5	
0505901000	Powder of feathers	5	7	
0505909000	Other	5	7	
0506100000	Ossein and bones treated with acid	3	0	
0506901010	Of tigers	3	0	
0506901020	Of bovine animals	9	7	
0506901090	Other	3	0	
0506902000	Powder of bones	25.6	10	
0506909000	Other	3	0	
0507101000	Ivory of elephant	8	0	
0507102000	Rhinoceros horns	8	0	
0507109000	Other	8	0	
0507901110	In whole	20	15/E 1)	
0507901190	Other	20	15	
0507901200	Antlers	20	E	
0507902010	Tortoise shells and plates	8	5	
0507902020	Whalebone and whalebone hair	8	3	

0507902030	Pangolin shells and scales	8	5	
0507902040	Hooves and claws (including nails)	8	5	
0507902090	Other	8	3	
0508001000	Coral	8	0	
0508002010	Mother of pearl shells	8	0	
0508002020	Abalone shells	8	0	
0508002030	Oyster shells	8	0	
0508002040	Snail shells	8	0	
0508002050	Trochus shells	8	0	
0508002060	Agoya shells	8	0	
0508002070	Fresh water shells (Megalonaia nervosa, Amblema plicata, Quadrula quadrula spp.)	8	0	
0508002090	Other	8	0	
0508009000	Other	8	0	
0510001000	Ambergris	8	3	
0510002000	Castoreum	8	3	
0510003000	Musk	8	15	
0510004000	Ox bezoar	8	0	
0510005000	Pteropi faeces	8	0	
0510009010	Pancreas	8	3	
0510009020	Bile	8	3	
0510009030	Gecko	8	0	
0510009090	Other	8	0	
0511100000	Bovine semen	0	0	
0511911010	Brine shrimp eggs	8	0	
0511911090	Other	8	0	
0511912000	Fish waste	5	0	
0511919000	Other	8	5	
0511991000	Animal blood	8	7	
0511992010	Swine semen	0	0	
0511992090	Other	0	0	
0511993010	Of bovine	18	15	
0511993020	Of swine	18	15	
0511993090	Other	0	0	
0511994000	Sinews and tendons	18	15	
0511995011	Dressed	3	0	
0511995019	Other	3	0	
0511995020	Horsehair waste	3	0	
0511996000	Natural sponges of animal origin	8	0	
0511999010	Silkworm eggs	18	0	
0511999020	Chrysalis of silk worm	8	0	
0511999030	Dead animals, other than products of dead animals of Chapter 3	8	0	
0511999040	Paring and similar waste of rawhides or skins	8	10	
0511999090	Other	8	0	
0601101000	Of tulips	8	0	
0601102000	Of lilies	4	0	
0601103000	Of dahlias	8	0	
0601104000	Of hyacinthus	8	0	
0601105000	Of gladiolus	8	0	
0601106000	Of iris	8	0	
0601107000	Of freesias	8	0	
0601108000	Of narcissus	8	0	
0601109000	Other	8	0	
0601201000	Of tulips	8	0	
0601202000	Of lilies	8	0	
0601203000	Of dahlias	8	0	
0601204000	Of hyacinthus	8	0	

0601205000	Of gladiolus	8	0	
0601206000	Chicory plants and roots	8	0	
0601207000	Of iris	8	0	
0601208000	Of freesias	8	0	
0601209010	Of narcissus	8	0	
0601209090	Other	8	0	
0602101000	Of fruit trees	8	0	
0602109000	Other	8	10	
0602201000	Apple trees	18	5	
0602202000	Pear trees	18	5	
0602203000	Peach trees	18	5	
0602204000	Grape vines	8	5	
0602205000	Persimmon trees	8	5	
0602206000	Citrus trees	18	5	
0602207010	Chestnut trees	8	10	
0602207020	Walnut trees	8	10	
0602207030	Korean pine trees	8	10	
0602209000	Other	8	10	
0602300000	Rhododendrons and azaleas, grafted or not	8	10	
0602400000	Roses, grafted or not	8	0	
0602901010	Orchids or orchises	8	0	
0602901020	Carnations	8	3	
0602901030	Guzmania empire	8	3	
0602901040	Gypsophilas	8	3	
0602901050	Chrysanthemums	8	10	
0602901060	Cactus	8	3	
0602901090	Other	8	0	
0602902011	For bonsai	8	10	
0602902019	Other	8	10	
0602902020	Larch trees	8	10	
0602902030	Cryptomeria	8	10	
0602902040	Japanese cypress	8	10	
0602902050	Rigi-taeda	8	10	
0602902061	For bonsai	8	10	
0602902069	Other	8	10	
0602902071	For bonsai	8	10	
0602902079	Other	8	10	
0602902081	For bonsai	8	10	
0602902089	Other	8	10	
0602902091	For bonsai	8	10	
0602902099	Other	8	10	
0602909010	Peony trees	8	10	
0602909020	Camellia trees	8	10	
0602909030	Mulberry trees	18	10	
0602909040	Mushroom spawn	8	3	
0602909090	Other	8	10	
0603110000	Roses	25	18	
0603120000	Carnations	25	18	
0603131000	Cymbidiums	25	10	
0603132000	Phalaenopsis	25	10	
0603139000	Other	25	15	
0603140000	Chrysanthemums	25	15	
0603191000	Tulips	25	15	
0603192000	Gladiolus	25	15	
0603193000	Lilies	25	15	
0603194000	Gypsophila	25	15	
0603199000	Other	25	15	

0603900000	Other	25	18	
0604100000	Mosses and lichens	8	7	
0604911010	Leaves of ginkgos	8	10	
0604911090	Other	8	10	
0604919000	Other	8	5	
0604990000	Other	8	5	
0701100000	For seed	304	10	
0701900000	Other	304	E/S-1 2)	
0702000000	Tomatoes, fresh or chilled	45	E	
0703101000	Onions	135% or 180won/kg, whichever is the greater	E	
0703102000	Shallots	27	E	
0703201000	Peeled	360% or 1,800won/kg, whichever is the greater	E	
0703209000	Other	360% or 1,800won/kg, whichever is the greater	E	
0703901000	Leeks	27	7	
0703909000	Other	27	7	
0704100000	Cauliflowers and headed broccoli	27	10	
0704200000	Brussels sprouts	27	7	
0704901000	Cabbages	27	7	
0704902000	Chinese cabbages	27	5	
0704909000	Other	27	5	
0705110000	Cabbage lettuce (head lettuce)	45	18	
0705190000	Other	45	18	
0705210000	Witloof chicory (Cichorium intybus var. foliosum)	8	3	
0705290000	Other	8	3	
0706101000	Carrots	30% or 134won/kg, whichever is the greater	E	
0706102000	Turnips	27	10	
0706901000	Radishes	30	15	
0706902000	Wasabi and horseradishes	27	10	
0706903000	Codonopsis	27	E	
0706904000	Platycodon grandiflorum	27	E	
0706909000	Other	27	15	
0707000000	Cucumbers and gherkins, fresh or chilled	27	15	
0708100000	Peas (Pisum sativum)	27	7	
0708200000	Beans (Vigna spp., Phaseolus spp.)	27	7	
0708900000	Other leguminous vegetables	27	5	
0709200000	Asparagus	27	3	
0709300000	Aubergines (egg-plants)	27	5	
0709400000	Celery other than celeriac	27	5	
0709517000	Cultivated mushrooms (Agaricus bisporus)	30	15	
0709519000	Other	30	15	
0709591000	Pine mushrooms	30	15	
0709592000	Oak mushrooms	42% or 1,625won/kg, whichever is the greater	E	
0709593000	Ling chiu mushrooms	30	18	
0709594010	King oyster mushrooms	30	18	

0709594090	Other	30	18	
0709595000	Winter mushrooms	30	18	
0709596000	Truffles	27	15	
0709599000	Other	30	18	
0709601000	Sweet peppers (bell type)	270% or 6,210won/kg, whichever is the greater	E	
0709609000	Other	270% or 6,210won/kg, whichever is the greater	E	
0709700000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	7	
0709901000	Bracken	30	15	
0709902000	Flowering ferns	27	15	
0709903000	Pumpkins	27	S-2	
0709909000	Other	27	15	
0710100000	Potatoes	27	15	
0710210000	Peas (Pisum sativum)	27	15	
0710220000	Beans (Vigna spp., Phaseolus spp.)	27	15	
0710290000	Other	27	15	
0710300000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	15	
0710400000	Sweet corn	30	15	
0710801000	Onions	27	15	
0710802000	Garlic	27	18	
0710803000	Bamboo shoots	27	15	
0710804000	Carrots	27	10	
0710805000	Bracken	30	15	
0710806000	Pine mushrooms	27	15	
0710807000	Fruits of the genus Capsicum or of the genus Pimenta	27	E	
0710809000	Other	27	15	
0710900000	Mixtures of vegetables	27	15	
0711200000	Olives	27	7	
0711400000	Cucumbers and gherkins	30	15	
0711510000	Mushrooms of the genus Agaricus	30	15	
0711591000	Truffles	27	15	
0711599000	Other	30	15	
0711901000	Garlic	360% or 1,800won/kg, whichever is the greater	E	
0711903000	Bamboo shoots	27	15	
0711904000	Carrots	30	15	
0711905010	Bracken	30	15	
0711905020	Flowering ferns	27	15	
0711905091	Fruits of the genus capsicum or of the genus pimenta	270% or 6,210won/kg, whichever is the greater	E	
0711905099	Other	27	15	
0711909000	Mixtures of vegetables	27	7	
0712200000	Onions	135% or 180won/kg, whichever is the greater	E	
0712311000	Cultivated mushrooms (Agaricus bisporus)	30	18	

0712319000	Other	30% or 1,218won/kg, whichever is the greater	18	
0712320000	Wood ears (Auricularia spp.)	30% or 1,218won/kg, whichever is the greater	18	
0712330000	Jelly fungi (Tremella spp.)	30% or 1,218won/kg, whichever is the greater	18	
0712391010	Pine mushrooms	30	18	
0712391020	Oak mushrooms	42% or 1,625won/kg, whichever is the greater	E	
0712391030	Ling chiu mushrooms	30% or 842won/kg, whichever is the greater	18	
0712391040	Oyster mushrooms	30	18	
0712391050	Winter mushrooms	30	18	
0712391090	Other	30% or 1,218won/kg, whichever is the greater	18	
0712392000	Truffles	27	15	
0712901000	Garlic	360% or 1,800won/kg, whichever is the greater	E	
0712902010	Bracken	30% or 1,807won/kg, whichever is the greater	15	
0712902020	Radishes	30	15	
0712902030	Welsh onions	30% or 1,159won/kg, whichever is the greater	E	
0712902040	Carrots	30% or 864won/kg, whichever is the greater	18	
0712902050	Pumpkins	30	15	
0712902060	Cabbages	30	15	
0712902070	Taro stems	30	15	
0712902080	Sweet potato stems	30	15	
0712902091	Sweet corn for seeds	370	15	
0712902092	Sweet corn, excluding those for seeds	370	15	
0712902093	Potatoes	27	7	
0712902094	Flowering ferns	30% or 1,446won/kg, whichever is the greater	15	
0712902095	Codonopsis	30	E	
0712902099	Other	30	15	
0712909000	Mixtures of vegetables	27	7	
0713101000	For seed	27	5	
0713102000	For feeding	0	0	
0713109000	Other	27	10	
0713200000	Chickpeas (garbanzos)	27	10	
0713311000	For seed	607.5	E	

0713319000	Other	607.5	E	
0713321000	For seed	420.8	7	
0713329000	Other	420.8	E	
0713331000	For seed	27	7	
0713339000	Other	27	10	
0713390000	Other	27	15	
0713400000	Lentils	27	10	
0713500000	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>)	27	5	
0713900000	Other	27	7	
0714101000	Fresh	887.4	10	
0714102010	Chips	887.4	15	
0714102020	Pellets	887.4	15	
0714102090	Other	887.4	E	
0714103000	Chilled	887.4	E	
0714104000	Frozen	45	15	
0714201000	Fresh	385% or 338won/kg, whichever is the greater	E	
0714202000	Dried	385	E	
0714203000	Chilled	385	E	
0714204000	Frozen	45	E	
0714209000	Other	385	E	
0714901010	Frozen	45	18	
0714901090	Other	18	15	
0714909010	Frozen	45	10	
0714909090	Other	385	E	
0801110000	Desiccated	30	15	
0801190000	Other	30	15	
0801210000	In shell	30	15	
0801220000	Shelled	30	15	
0801310000	In shell	8	7	
0801320000	Shelled	8	10	
0802110000	In shell	8	10	
0802120000	Shelled	8	10	
0802210000	In shell	8	10	
0802220000	Shelled	8	10	
0802310000	In shell	45	E	
0802320000	Shelled	30	E	
0802401000	In shell	219.4% or 1,470won/kg, whichever is the greater	E	
0802402000	Shelled	219.4% or 1,470won/kg, whichever is the greater	E	
0802500000	Pistachios	30	18	
0802600000	Macadamia nuts	30	7	
0802901010	In shell	566.8% or 2,664won/kg, whichever is the greater	15	
0802901020	Shelled	566.8% or 2,664won/kg, whichever is the greater	15	

0802902010	In shell	27.0% or 803won/kg, whichever is the greater	18	
0802902020	Shelled	27.0% or 803won/kg, whichever is the greater	18	
0802909000	Other	30	E	
0803000000	Bananas, including plantains, fresh or dried	30	15	
0804100000	Dates	30	15	
0804200000	Figs	30	15	
0804300000	Pineapples	30	15	
0804400000	Avocados	30	10	
0804501000	Guavas	30	10	
0804502000	Mangoes	30	E	
0804503000	Mangosteens	30	15	
0805100000	Oranges	50	E	
0805201000	Korean citrus	144	E	
0805209000	Other	144	E	
0805400000	Grapefruit, including pomelos	30	15	
0805501000	Lemons (Citrus limon, Citrus limonum)	30	10	
0805502010	Citrus aurantifolia	30	15	
0805502020	Citrus latifolia	144	15	
0805900000	Other	144	E	
0806100000	Fresh	45	E	
0806200000	Dried	21	18	
0807110000	Watermelons	45	E	
0807190000	Other	45	18	
0807200000	Papaws (papayas)	30	15	
0808100000	Apples	45	E	
0808201000	Pears	45	E	
0808202000	Quinces	45	10	
0809100000	Apricots	45	7	
0809200000	Cherries	24	0	
0809300000	Peaches, including nectarines	45	E	
0809401000	Plums	45	E	
0809402000	Sloes	45	15	
0810100000	Strawberries	45	E	
0810200000	Raspberries, blackberries, mulberries and loganberries	45	15	
0810400000	Cranberries, bilberries and other fruits of the genus Vaccinium	45	10	
0810500000	Kiwifruit	45	6	
0810600000	Durians	45	15	
0810901000	Persimmons	50	E	
0810902000	Sweet persimmons	45	E	
0810903000	Jujubes	611.5% or 5,800won/kg, whichever is the greater	E	
0810905000	Mumes	50	E	
0810909000	Other	45	E	
0811100000	Strawberries	30	E	
0811200000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30	15	
0811901000	Chestnuts	30	18	
0811902000	Jujubes	30	E	
0811903000	Pine-nuts	30	15	

0811909000	Other	30	7	
0812100000	Cherries	30	10	
0812901000	Strawberries	30	10	
0812909000	Other	30	15	
0813100000	Apricots	45	15	
0813200000	Prunes	18	18	
0813300000	Apples	45	E	
0813401000	Persimmons	50	E	
0813402000	Jujubes	611.5% or 5,800won/kg, whichever is the greater	E	
0813409000	Other	45	18	
0813500000	Mixtures of nuts or dried fruits of this Chapter	45	10	
0814001000	Peel of citrus fruit	30	15	
0814002000	Peel of melons (including watermelons)	30	15	
0901110000	Not decaffeinated	2	0	
0901120000	Decaffeinated	2	0	
0901210000	Not decaffeinated	8	7	
0901220000	Decaffeinated	8	7	
0901901000	Coffee husks and skins	3	0	
0901902000	Coffee substitutes containing coffee	8	7	
0902100000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	513.6	E	
0902200000	Other green tea (not fermented)	513.6	E	
0902300000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	40	18	
0902400000	Other black tea (fermented) and other partly fermented tea	40	18	
0903000000	Maté	25	7	
0904110000	Neither crushed nor ground	8	10	
0904120000	Crushed or ground	8	10	
0904201000	Neither crushed nor ground	270% or 6,210won/kg, whichever is the greater	E	
0904202000	Crushed or ground	270% or 6,210won/kg, whichever is the greater	E	
0905000000	Vanilla	8	15	
0906110000	Cinnamon(Cinnamomum zeylanicum Blume)	8	10	
0906191000	Cinnamon, other than Cinnamomum zeylanicum Blume	8	10	
0906192000	Cinnamon tree flowers	8	10	
0906201000	Cinnamon	8	10	
0906202000	Cinnamon tree flowers	8	10	
0907000000	Cloves (whole fruit, cloves and stems)	8	10	
0908100000	Nutmeg	8	10	
0908200000	Mace	8	7	
0908300000	Cardamoms	8	3	
0909100000	Seeds of anise or badian	8	7	
0909200000	Seeds of coriander	8	7	
0909300000	Seeds of cumin	8	7	
0909400000	Seeds of caraway	8	7	
0909500000	Seeds of fennel; juniper berries	8	7	

0910101000	Fresh or chilled	377.3% or 931won/kg, whichever is the greater	E	
0910102000	Dried	377.3% or 931won/kg, whichever is the greater	E	
0910109000	Other	377.3% or 931won/kg, whichever is the greater	E	
0910200000	Saffron	8	10	
0910300000	Turmeric (curcuma)	8	7	
0910910000	Mixtures referred to in Note 1 (b) to this chapter	8	5	
0910991000	Thyme; bay leaves	8	5	
0910992000	Curry	8	5	
0910999000	Other	8	5	
1001100000	Durum wheat	3	3	
1001901000	Meslin	3	3	
1001909010	For seed	1.8	0	
1001909020	For feeding	0	0	
1001909030	For milling	1.8	0	
1001909090	Other	1.8	0	
1002001000	For seed	108.7	15	
1002009000	Other	3	0	
1003001000	Malting barley	513	E	
1003009010	Unhulled barley	324% or 326won/kg, whichever is the greater	E	
1003009020	Naked barley	299.7% or 361won/kg, whichever is the greater	E	
1003009090	Other	299.7	E	
1004001000	For seed	554.8	15	
1004009000	Other	3	0	
1005100000	For seed	328	B	
1005901000	For feeding	328	B	
1005902000	Popcorn	630	B	
1005909000	Other	328	B	
1006100000	Rice in the husk (paddy or rough)	-	X	
1006201000	Nonglutinous	-	X	
1006202000	Glutinous	-	X	
1006301000	Nonglutinous	-	X	
1006302000	Glutinous	-	X	
1006400000	Broken rice	-	X	
1007001000	For seed	779.4	E	
1007009000	Other	3	3	
1008100000	Buckwheat	256.1	E	
1008201010	For seed	18	10	
1008201090	Other	3	10	
1008209000	Other	3	3	
1008300000	Canary seeds	3	0	
1008900000	Other cereals	800.3	E	
1101001000	Of wheat	4.2	5	
1101002000	Of meslin	5	0	
1102100000	Rye flour	5	0	
1102200000	Maize (corn) flour	5	0	

1102901000	Barley flour	260	E	
1102902000	Rice flour	-	X	
1102909000	Other	800.3	E	
1103110000	Of wheat	288.2	E	
1103130000	Of maize (corn)	162.9	E	
1103191000	Of barley	260	E	
1103192000	Of oats	554.8	E	
1103193000	Of rice	-	X	
1103199000	Other	800.3	E	
1103201000	Of wheat	288.2	E	
1103202000	Of rice	-	X	
1103203000	Of barley	260	E	
1103209000	Other	800.3	E	
1104120000	Of oats	554.8	E	
1104191000	Of rice	-	X	
1104192000	Of barley	233	E	
1104199000	Other	800.3	E	
1104220000	Of oats	554.8	18	
1104230000	Of maize (corn)	167	E	
1104291000	Of coicis semen	800.3	E	
1104292000	Of barley	126	E	
1104299000	Other	800.3	E	
1104301000	Of rice	5	E	
1104309000	Other	5	7	
1105100000	Flour, meal and powder	304	E	
1105200000	Flakes, granules and pellets	304	E	
1106100000	Of the dried leguminous vegetables of heading 07.13	8	7	
1106201000	Of arrow roots	8	10	
1106209000	Other	8	10	
1106300000	Of the products of Chapter 8	8	7	
1107100000	Not roasted	269	B	
1107201000	Smoked	269	18	
1107209000	Other	27	15	
1108110000	Wheat starch	50.9	E	
1108121000	For food	226	B	
1108129000	Other	226	B	
1108130000	Potato starch	455	B	
1108141000	For food	455	E	
1108149000	Other	455	E	
1108191000	Of sweet potato	241.2	E	
1108199000	Other	800.3	B	
1108200000	Inulin	800.3	B	
1109000000	Wheat gluten, whether or not dried	8	15	
1201001010	For soya bean oil and oil cake	487% or 956won/kg, whichever is the greater	B	
1201001020	For feeding	487% or 956won/kg, whichever is the greater	E	
1201009010	For bean sprouts	487% or 956won/kg, whichever is the greater	E	
1201009090	Other	487% or 956won/kg, whichever is the greater	E	
1202100000	In shell	230.5	E	

1202200000	Shelled, whether or not broken	230.5	E	
1203000000	Copra	3	0	
1204000000	Linseed, whether or not broken	3	0	
1205101000	Seeds for fodder planting	0	0	
1205109000	Other	10	7	
1205901000	Seeds for fodder planting	0	0	
1205909000	Other	10	7	
1206000000	Sunflower seeds, whether or not broken	25	15	
1207200000	Cotton seeds	3	0	
1207400000	Sesamum seeds	630% or 6,660won/kg, whichever is the greater	E	
1207500000	Mustard seeds	3	0	
1207910000	Poppy seeds	3	0	
1207991000	Perilla seeds	40% or 410won/kg, whichever is the greater	15	
1207992000	Shea nuts (Karite nuts)	3	0	
1207993000	Palm nuts and kernels	3	0	
1207994000	Castor oil seeds	3	0	
1207995000	Safflower seeds	3	0	
1207999000	Other	3	0	
1208100000	Of soya beans	3	0	
1208900000	Other	3	0	
1209100000	Sugar beet seeds	0	0	
1209210000	Lucerne(alfalfa) seeds	0	0	
1209220000	Clover(<i>Trifolium</i> spp.) seeds	0	0	
1209230000	Fescue seeds	0	0	
1209240000	Kentucky blue grass(<i>Poa pratensis</i> L.) seeds	0	0	
1209250000	Rye grass(<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	0	0	
1209291000	Lupine seed	0	0	
1209292000	Sudan grass seed	0	0	
1209293000	Orchard grass seeds	0	0	
1209294000	Timothy grass seed	0	0	
1209299000	Other	0	0	
1209300000	Seeds of herbaceous plants cultivated principally for their flowers	0	0	
1209911010	Onion seeds	0	0	
1209911090	Other	0	0	
1209912000	Radish seeds	0	0	
1209919000	Other	0	0	
1209991010	Seeds of oak	0	0	
1209991090	Other	0	0	
1209992000	Seeds of fruit trees	0	0	
1209993000	Tobacco seed	0	0	
1209994000	Lawn seed	0	0	
1209999000	Other	0	0	
1210100000	Hop cones, neither ground nor powdered nor in the form of pellets	30	15	
1210201000	Hop cones	30	15	
1210202000	Lupulin	30	10	
1211201100	Raw ginseng	222.8	E	
1211201210	Major roots	222.8	E	
1211201290	Other	222.8	E	
1211201310	Major root	754.3	E	
1211201390	Other	754.3	E	

1211202110	Powder	18	E	
1211202120	Tablet or capsule	18	E	
1211202190	Other	18	E	
1211202210	Powder	754.3	E	
1211202220	Tablet or capsule	754.3	E	
1211202290	Other	754.3	E	
1211209100	Leaves and stems of ginseng	754.3	E	
1211209200	Ginseng seed	754.3	E	
1211209900	Other	754.3	E	
1211300000	Coca leaf	8	5	
1211400000	Poppy straw	8	5	
1211901000	Aconiti tuber	8	5	
1211902000	Coptidis rhizoma	8	10	
1211903000	Polygalae radix	8	5	
1211904000	Fritillariae roylei bulbus	8	5	
1211905000	Eucommiae cortex	8	5	
1211906000	Liquorice roots	8	3	
1211909010	Amomi semen	8	5	
1211909020	Zizyphi semen	8	10	
1211909030	Quisqualis fructus	8	7	
1211909040	Longanae arillus	8	10	
1211909050	Crataegi fructus	8	7	
1211909060	Nelumbo semen	8	7	
1211909070	Pepper mint	8	7	
1211909080	Japanese pepper	8	10	
1211909091	Dried platycodon grandiflorum	8	E	
1211909099	Other	8	15	
1212201010	Dried	20	3	
1212201020	Chilled	20	3	
1212201030	Frozen	10	0	
1212201090	Other	20	3	
1212202010	Dried	20	7	
1212202020	Salted	20	5	
1212202030	Chilled	20	5	
1212202040	Frozen	45	5	
1212202090	Other	20	5	
1212203010	Dried	20	7	
1212203020	Chilled	20	5	
1212203030	Frozen	45	5	
1212203090	Other	20	5	
1212204010	Fresh	20	5	
1212204020	Chilled	20	5	
1212204030	Frozen	45	7	
1212204090	Other	20	3	
1212205010	Salted	20	3	
1212205020	Chilled	20	3	
1212205030	Frozen	45	3	
1212205090	Other	20	3	
1212206010	Frozen	45	7	
1212206090	Other	20	7	
1212207011	Frozen	45	3	
1212207019	Other	20	5	
1212207021	Frozen	45	3	
1212207029	Other	20	3	
1212207031	Frozen	45	5	
1212207039	Other	20	5	
1212208011	Frozen	45	3	
1212208019	Other	20	3	

1212208021	Frozen	45	5	
1212208029	Other	20	5	
1212208031	Frozen	45	3	
1212208039	Other	20	3	
1212209011	Frozen	45	5	
1212209019	Other	20	7	
1212209091	Frozen	45	3	
1212209099	Other	20	3	
1212910000	Sugar beet	3	0	
1212991000	Unroasted chicory roots of the variety cichorium intybus sativum	8	5	
1212992000	Tuber of kuyaku	8	15	
1212993000	Pollen	8	15	
1212994000	Sugar cane	3	0	
1212995000	Locust beans, including locust bean seeds	20	15	
1212996000	Apricot, peach (including nectarine) or plum stones and kernels	8	7	
1212999000	Other	8	5	
1213000000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	8	7	
1214101000	For feeding	1	0	
1214109000	Other	10	15	
1214901000	Fodder roots	100.5	B	
1214909011	For feeding	1	0	
1214909019	Other	18	15	
1214909090	Other	100.5	E	
1301200000	Gum Arabic	3	0	
1301901000	Oleoresins	3	5	
1301902010	Shellac	3	0	
1301902090	Other	3	0	
1301909000	Other	3	5	
1302110000	Opium	8	5	
1302120000	Of liquorice	8	10	
1302130000	Of hops	30	18	
1302191110	White ginseng extract	20	E	
1302191120	White ginseng extract powder	20	E	
1302191190	Other	20	E	
1302191210	Red ginseng extract	754.3	E	
1302191220	Red ginseng extract powder	754.3	E	
1302191290	Other	754.3	E	
1302191900	Other	20	E	
1302192000	Cashew nut shell liquid	8	5	
1302193000	Natural lacquer	8	10	
1302199010	Saps and extracts of aloes	8	10	
1302199020	Cola extract	8	3	
1302199091	Vanilla oleoresin or vanilla extract	8	7	
1302199099	Other	8	E	
1302200000	Pectic substances, pectinates and pectates	8	15	
1302311000	Agar-agar in stripe form	8	5	
1302312000	Agar-agar, powdered	8	5	
1302319000	Other	8	3	
1302320000	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	8	15	
1302390000	Other	8	15	
1401101000	Bamboos, phyllostachys	8	10	
1401102000	Raw bamboos	8	10	

1401109000	Other	8	10	
1401201000	Split or drawn	8	10	
1401209000	Other	8	10	
1401901000	Bark of arrow root's stems	8	10	
1401909000	Other	8	10	
1404200000	Cotton linters	3	0	
1404901000	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo)	3	5	
1404902010	Bark of paper mulberry	3	5	
1404902020	Bark of edgeworthia papyrifera	3	5	
1404902090	Other	3	5	
1404903010	Leaves of quercus dentata	5	10	
1404903020	Leaves of smilax china	5	10	
1404903090	Other	5	10	
1404904000	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	3	5	
1404905000	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	3	0	
1404906010	Gall nuts	3	5	
1404906020	Almond hulls	3	5	
1404906090	Other	3	5	
1404909000	Other	3	5	
1501001010	Of an acid value not exceeding 1	3	0	
1501001090	Other	3	0	
1501002000	Poultry fat	3	0	
1502001010	Of an acid value not exceeding 2	2	3	
1502001090	Other	2	10	
1502009000	Other	3	3	
1503002000	Lard-oil	3	3	
1503009000	Other	3	3	
1504101000	Sharks' liver oil and its fractions	3	0	
1504109000	Other	3	0	
1504200000	Fats and oils and their fractions, of fish, other than liver oils	3	0	
1504301000	Whale oil and its fractions	3	0	
1504309000	Other	3	0	
1505001000	Wool grease, crude	3	3	
1505009000	Other	3	3	
1506001000	Neat's foot oil and its fractions	3	3	
1506009000	Other	3	3	
1507101000	For food	5.4	10	
1507102000	For manufacturing biodiesel	5.4	7	
1507109000	Other	5.4	10	
1507901010	For food	5.4	10	
1507901020	For manufacturing biodiesel	5.4	7	
1507901090	Other	5.4	7	
1507909000	Other	8	7	
1508100000	Crude oil	27	15	
1508901000	Refined oil	27	15	
1508909000	Other	27	15	
1509100000	Virgin	8	10	
1509900000	Other	8	10	

151000000	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	8	10	
151110000	Crude oil	3	3	
151190100	Palm olein	2	3	
151190200	Palm stearin	2	3	
151190900	Other	2	3	
151211100	Sunflower-seed oil	10	7	
151211200	Safflower oil	8	5	
151219101	Sunflower-seed oil	10	7	
151219102	Safflower oil	8	5	
151219901	Sunflower-seed oil	10	7	
151219902	Safflower oil	8	5	
151221000	Crude oil, whether or not gossypol has been removed	5.4	5	
151229100	Refined oil	5.4	7	
151229900	Other	8	5	
151311000	Crude oil	3	3	
151319100	Refined oil	3	3	
151319900	Other	3	3	
151321100	Palm kernel oil	5	3	
151321200	Babassu oil	8	3	
151329101	Palm kernel oil	5	5	
151329102	Babassu oil	8	3	
151329900	Other	8	3	
151411000	Crude oil	8	15	
151419100	Refined oil	10	15	
151419900	Other	10	10	
151491100	Other Rape oil or colza oil	8	15	
151491200	Mustard oil	30	15	
151499101	Other Rape oil or colza oil	10	15	
151499102	Mustard oil	30	15	
151499900	Other	10	15	
151511000	Crude oil	8	7	
151519000	Other	8	10	
151521000	Crude oil	8	10	
151529000	Other	8	10	
151530000	Castor oil and its fractions	8	10	
151550000	Sesame oil and its fractions	630% or 12,060won/kg, whichever is the greater	E	
151590100	Perilla oil and its fractions	36	10	
151590901	Rice bran oil and its fractions	8	15	
151590902	Camellia oil and its fractions	8	10	
151590903	Jobba oil and its fractions	8	10	
151590904	Tung oil and its fractions	8	10	
151590909	Other	8	10	
151610100	Beef tallow and its fractions	8	5	
151610200	Whale oil and its fractions	8	0	
151610900	Other	8	10	
151620101	Peanut oil and its fraction	36	15	
151620102	Sunflower seed oil and its fraction	36	15	
151620103	Rape or colza oil and its fraction	36	15	
151620104	Perilla oil and its fraction	36	15	
151620105	Sesame oil and its fraction	36	15	
151620201	Coconut (copra) oil and its fraction	8	7	
151620202	Palm oil and its fraction	8	7	

1516202030	Maize oil and its fraction	8	7	
1516202040	Cotton seed oil and its fraction	8	7	
1516202050	Soya-bean oil and its fraction	8	7	
1516202090	Other	8	10	
1517100000	Margarine, excluding liquid margarine	8	15	
1517901000	Imitation lard	8	7	
1517902000	Shortening	8	7	
1517909000	Other	8	10	
1518001000	Dehydrated castor oil	8	7	
1518002000	Epoxidised soya-bean oil	8	7	
1518009000	Other	8	7	
1520000000	Glycerol, crude; glycerol waters and glycerol lyes	8	7	
1521101000	Carnauba wax	8	7	
1521102000	Palm wax	8	7	
1521109000	Other	8	7	
1521901000	Spermaceti	8	3	
1521902000	Beeswax	8	7	
1521909000	Other	8	7	
1522001010	Natural	8	5	
1522001090	Other	8	5	
1522009000	Other	8	7	
1601001000	Sausages	18	5	
1601009000	Other	30	5	
1602100000	Homogenised preparations	30	18	
1602201000	In airtight containers	30	15	
1602209000	Other	30	15	
1602311000	In airtight containers	30	15	
1602319000	Other	30	15	
1602321010	Samge-tang®	30	18	
1602321090	Other	30	E	
1602329000	Other	30	E	
1602391000	In airtight containers	30	E	
1602399000	Other	30	E	
1602411000	In airtight containers	30	E	
1602419000	Other	27	E	
1602421000	In airtight containers	30	E	
1602429000	Other	27	E	
1602491000	In airtight containers	30	E	
1602499000	Other	27	E	
1602501000	In airtight containers	72	15	
1602509000	Other	72	15	
1602901000	In airtight containers	30	15	
1602909000	Other	30	15	
1603001000	Meat extracts	30	15	
1603002000	Meat juices	30	15	
1603003000	Fish extracts	30	3	
1603004000	Fish juices	30	3	
1603009000	Other	30	10	
1604111000	In airtight containers	20	5	
1604119000	Other	20	3	
1604121000	In airtight containers	20	0	
1604129000	Other	20	0	
1604131000	In airtight containers	20	5	
1604139000	Other	20	3	
1604141011	In oil	20	7	
1604141012	Boiled	20	7	
1604141019	Other	20	7	

1604141021	In oil	20	7	
1604141022	Boiled	20	7	
1604141029	Other	20	7	
1604141031	In oil	20	7	
1604141032	Boiled	20	7	
1604141039	Other	20	7	
1604149000	Other	20	7	
1604151000	In airtight containers	20	5	
1604159000	Other	20	5	
1604161000	In airtight containers	20	5	
1604169000	Other	20	5	
1604191010	Saury	20	10	
1604191020	Horse mackerel	20	7	
1604191030	Eels (anguilla spp.)	20	7	
1604191090	Other	20	5	
1604199010	Jerk filefish	20	7	
1604199090	Other	20	7	
1604201000	Fish pastes	20	5	
1604202000	Fish marinade	20	5	
1604203000	Fish sausages	20	7	
1604204010	Of crab flavor	20	7	
1604204090	Other	20	5	
1604209000	Other	20	5	
1604301000	Caviar	20	0	
1604302000	Caviar substitutes	20	0	
1605101010	In airtight containers	20	7	
1605101020	Smoked, excluding in airtight containers	20	7	
1605101091	Red snow crab meat	20	7	
1605101099	Other	20	7	
1605109000	Other	20	7	
1605201000	In airtight containers	20	5	
1605209010	Smoked	20	5	
1605209020	Breaded	20	5	
1605209090	Other	20	5	
1605301000	In airtight containers	20	7	
1605309000	Other	20	7	
1605401000	In airtight containers	20	7	
1605409000	Other	20	5	
1605901010	Oysters	20	5	
1605901020	Mussels	20	3	
1605901030	Baby clam	20	5	
1605901040	Cockles	20	5	
1605901070	Bay top shell	20	10	
1605901080	Squid	20	5	
1605901091	Abalone	20	10	
1605901092	Top shell	20	7	
1605901099	Other	20	3	
1605902010	Squid	20	7	
1605902020	Bai top shell	20	7	
1605902030	Cockles	20	7	
1605902090	Other	20	3	
1605909010	Seasoned squid	20	7	
1605909020	Sea-cucumbers	20	3	
1605909030	Bai top shell	20	7	
1605909040	Mussel	20	See paragraph 5 of Appendix 2-A-1	
1605909090	Other	20	7	
1701111000	Of a polarization not exceeding 98.5°	3	3	

1701112000	Of a polarization exceeding 98.5°	3	5	
1701121000	Of a polarization not exceeding 98.5°	3	3	
1701122000	Of a polarization exceeding 98.5°	3	0	
1701910000	Containing added flavouring or colouring matter	40	E	
1701990000	Other	40	18	
1702111000	Lactose	49.5	10	
1702119000	Lactose syrup	20	15	
1702191000	Lactose	49.5	E	
1702199000	Lactose Syrup	20	10	
1702201000	Maple sugar	8	7	
1702202000	Maple syrup	8	7	
1702301000	Glucose	8	15	
1702302000	Glucose syrup	8	15	
1702401000	Glucose	8	15	
1702402000	Glucose syrup	8	15	
1702500000	Chemically pure fructose	8	15	
1702601000	Fructose	8	15	
1702602000	Fructose syrup	8	15	
1702901000	Artificial honey	243	E	
1702902000	Caramel	8	10	
1702903000	Maltose	8	15	
1702909000	Other	8	15	
1703101000	For use in manufacturing spirits	3	3	
1703109000	Other	3	3	
1703901000	For use in manufacturing spirits	3	0	
1703909000	Other	3	3	
1704100000	Chewing gum, whether or not sugar-coated	8	10	
1704901000	Liquorice extract, not put up as confectionery	8	15	
1704902010	Drops	8	10	
1704902020	Caramels	8	10	
1704902090	Other	8	10	
1704909000	Other	8	7	
1801001000	Raw	2	0	
1801002000	Roasted	8	0	
1802001000	Cocoa shells, husks and skins	8	0	
1802009000	Other	8	5	
1803100000	Not defatted	5	10	
1803200000	Wholly or partly defatted	5	3	
1804000000	Cocoa butter, fat and oil	5	3	
1805000000	Cocoa powder, not containing added sugar or other sweetening matter	5	10	
1806100000	Cocoa powder, containing added sugar or other sweetening matter	8	7	
1806201000	Chocolate and chocolate confectionery	8	5	
1806209010	Cocoa preparation containing 50 % or more by weight of milk powder	8	5	
1806209090	Other	8	10	
1806311000	Chocolate and chocolate confectionery	8	5	
1806319000	Other	8	5	
1806321000	Chocolate and chocolate confectionery	8	15	
1806329000	Other	8	15	
1806901000	Chocolate and chocolate confectionery	8	5	
1806902111	Of prepared dry-milk	36	17	
1806902119	Other	40	17	
1806902191	Of oatmeal	8	15	
1806902199	Other	8	10	
1806902210	Of barley flour	8	10	

1806902290	Other	-	X	
1806902910	Of malt extract	30	5	
1806902920	Of food preparations of goods of headings 04.01 to 04.04	36	18	
1806902991	Of oatmeal	8	7	
1806902992	Of barley flour	8	7	
1806902999	Other	-	X	
1806903010	Of prepared foods obtained by the swelling or roasting of cereals or cereal product	5.4	5	
1806903091	Rice in grain form	8	E	
1806903099	Other	8	5	
1806909010	Cocoa preparation containing 50 % or more by weight of milk powder	8	5	
1806909090	Other	8	5	
1901101010	Prepared dry milk	36	See paragraph 6 of Appendix 2-A-1	
1901101090	Other	40	See paragraph 6 of Appendix 2-A-1	
1901109010	Of oatmeal	8	5	
1901109090	Other	8	7	
1901201000	Of rice flour	-	X	
1901202000	Of barley flour	8	10	
1901209000	Other	-	X	
1901901000	Malt extract	30	15	
1901902010	Of a fat content, by weight, not exceeding 30 %	36	15	
1901902020	Of a fat content, by weight, exceeding 30 %	36	15	
1901909010	Oat meal	8	10	
1901909091	Of rice flour	-	X	
1901909092	Of barley flour	8	10	
1901909099	Other	-	X	
1902111000	Spaghetti	8	7	
1902112000	Macaroni	8	7	
1902119000	Other	8	7	
1902191000	Noodles	8	7	
1902192000	Chinese vermicelli	36% or 284won/kg, whichever is the greater	15	
1902193000	Naeng-myun(국)	8	5	
1902199000	Other	8	10	
1902200000	Stuffed pasta, whether or not cooked or otherwise prepared	8	10	
1902301010	Ramen(국)	8	0	
1902301090	Other	8	0	
1902309000	Other	8	10	
1902400000	Couscous	8	10	
1903001000	Tapioca	8	10	
1903009000	Other	8	10	
1904101000	Corn flakes	5.4	3	
1904102000	Corn chip	5.4	3	
1904103000	Puffed rice	5.4	3	
1904109000	Other	5.4	3	
1904201000	Of Musli type preparations	45	15	
1904209000	Other	5.4	3	
1904300000	Bulgur wheat	8	3	
1904901010	Steamed or boiled rice	50	E	
1904901090	Other	8	E	
1904909000	Other	8	5	

1905100000	Crispbread	8	10	
1905200000	Gingerbread and the like	8	10	
1905310000	Sweet biscuits	8	10	
1905320000	Waffles and wafers	8	10	
1905400000	Rusks, toasted bread and similar toasted products	8	10	
1905901010	Bread	8	10	
1905901020	Ship's biscuits	8	10	
1905901030	Pastries and cakes	8	15	
1905901040	Biscuits, cookies and crackers	8	15	
1905901050	Bakers' wares of rice	8	15	
1905901090	Other	8	15	
1905909010	Empty cachets of a kind suitable for pharmaceutical use	8	7	
1905909020	Rice paper	8	7	
1905909090	Other	8	7	
2001100000	Cucumbers and gherkins	30	15	
2001901000	Fruit and nuts	30	15	
2001909010	Shallots	30	15	
2001909020	Tomatoes	30	15	
2001909030	Cauliflower	30	15	
2001909040	Sweet corn	30	15	
2001909050	Rakkyo	30	15	
2001909060	Garlic	30	15	
2001909070	Onions	30	15	
2001909090	Other	30	15	
2002100000	Tomatoes, whole or in pieces	8	15	
2002901000	Tomato paste (of a soluble solid, of 24 % or more)	5	5	
2002909000	Other	8	5	
2003104000	Cultivated mushrooms (<i>Agaricus bisporus</i>)	20	15	
2003109000	Other	20	15	
2003200000	Truffles	20	15	
2003901000	Oak Mushrooms	20	E	
2003902000	Pine Mushrooms	20	15	
2003909000	Other	20	15	
2004100000	Potatoes	18	3	
2004901000	Sweet corn	30	15	
2004909000	Other	30	15	
2005101000	Pureed corn for infant	20	10	
2005109000	Other	20	10	
2005201000	Croquettes prepared from flakes	20	15	
2005209000	Other	20	15	
2005400000	Peas (<i>Pisum sativum</i>)	20	15	
2005511000	Of small green beans	20	15	
2005512000	Of small red beans	20	15	
2005519000	Other	20	15	
2005591000	Of small green beans	20	15	
2005592000	Of small red beans	20	15	
2005599000	Other	20	15	
2005600000	Asparagus	20	18	
2005700000	Olives	20	15	
2005800000	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	15	15	
2005910000	Bamboo shoots	20	15	
2005991000	Kim-chi®	20	15	
2005992000	Sauerkraut	20	15	
2005999000	Other	20	15	
2006001000	Marrons glacés	30	E	

2006002000	Pineapples	30	15	
2006003000	Ginger	30	15	
2006004000	Lotus roots	30	10	
2006005000	Peas (Pisum sativum)	20	10	
2006006010	Beans shelled	20	10	
2006006090	Other	20	10	
2006007000	Asparagus	20	7	
2006008000	Olive	20	7	
2006009010	Sweet corn (Zeamays var. Sac charata)	15	7	
2006009020	Bamboo shoots	20	15	
2006009030	Of other vegetable	20	7	
2006009090	Other	30	15	
2007100000	Homogenised preparations	30	15	
2007911000	Jams, fruit jellies and marmalades	30	15	
2007919000	Other	30	15	
2007991000	Jams, fruit jellies and marmalades	30	15	
2007999000	Other	30	15	
2008111000	Peanut butter	50	15	
2008119000	Other	63.9	15	
2008191000	Chestnuts	50	E	
2008192000	Coconut	45	15	
2008199000	Other	45	15	
2008200000	Pineapples	45	15	
2008301000	Citrus junos	45	15	
2008309000	Other	45	E	
2008400000	Pears	45	E	
2008500000	Apricots	45	15	
2008600000	Cherries	45	15	
2008701000	In airtight containers, added sugar	50	15	
2008709000	Other	45	15	
2008800000	Strawberries	45	7	
2008910000	Palm hearts	45	15	
2008921010	In airtight containers, added sugar	50	E	
2008921090	Other	45	15	
2008922000	Fruit salad	45	15	
2008929000	Other	45	15	
2008991000	Grapes	45	10	
2008992000	Apples	45	7	
2008993000	Popcorn	45	15	
2008994000	Salted Japanese pepper	45	10	
2008999000	Other	45	10	
2009110000	Frozen	54	15	
2009120000	Not frozen, of a Brix value not exceeding 20	54	15	
2009190000	Other	54	15	
2009210000	Of a Brix value not exceeding 20	30	7	
2009290000	Other	30	15	
2009311000	Lemon juice	50	7	
2009312000	Lime juice	50	7	
2009319000	Other	54	10	
2009391000	Lemon juice	50	10	
2009392000	Lime juice	50	5	
2009399000	Other	54	10	
2009410000	Of a Brix value not exceeding 20	50	7	
2009490000	Other	50	7	
2009500000	Tomato juice	30	10	
2009610000	Of a Brix value not exceeding 30	45	7	
2009690000	Other	45	7	

2009710000	Of a Brix value not exceeding 20	45	10	
2009790000	Other	45	7	
2009801010	Peach juice	50	10	
2009801020	Strawberry juice	50	15	
2009801090	Other	50	10	
2009802000	Juice of vegetable	30	10	
2009901010	Chiefly on the basic of orange juice	50	15	
2009901020	Chiefly on the basic of apple juice	50	10	
2009901030	Chiefly on the basic of grape juice	50	15	
2009901090	Other	50	10	
2009902000	Of vegetables	30	15	
2009909000	Other	50	10	
2101111000	Instant coffee	8	5	
2101119000	Other	8	5	
2101121000	Preparations of instant coffee	8	5	
2101129010	Of containing milk, cream or their substitutes	8	5	
2101129090	Other	8	5	
2101201000	Of containing sugar, lemon or their substitutes	40	10	
2101209011	Of packing with tea bag	40	10	
2101209019	Other	40	10	
2101209090	Other	40	10	
2101301000	Of barley	8	3	
2101309000	Other	8	3	
2102101000	Brewery yeast	8	5	
2102102000	Distillery yeast	8	10	
2102103000	Bakery yeast	8	10	
2102104000	Culture yeast	8	7	
2102109000	Other	8	10	
2102201000	Inactive yeasts	8	5	
2102202000	Nulook®	8	10	
2102203010	Of tablet	8	5	
2102203090	Other	8	5	
2102204010	Of tablet	8	5	
2102204090	Other	8	5	
2102209000	Other	8	10	
2102300000	Prepared baking powders	8	7	
2103100000	Soya sauce	8	5	
2103201000	Tomato ketchup	8	5	
2103202000	Tomato sauces	45	5	
2103301000	Mustard flour and meal	8	3	
2103302000	Prepared mustard	8	7	
2103901010	Bean paste	8	5	
2103901020	Chinese bean paste	8	5	
2103901030	Gochujang®	45	5	
2103901090	Other	45	5	
2103909010	Mayonnaise	8	3	
2103909020	Instant curry	45	5	
2103909030	Mixed seasonings	45	15	
2103909040	Maejoo®	16% or 64won/kg, whichever is the greater	7	
2103909090	Other	45	15	
2104101000	Of meat	18	15	
2104102000	Of fish	30	5	
2104103000	Of vegetable	18	15	
2104109000	Other	18	15	

2104200000	Homogenised composite food preparations	30	10	
2105001010	Not containing cocoa	8	7	
2105001090	Other	8	7	
2105009010	Not containing cocoa	8	5	
2105009090	Other	8	3	
2106101000	Bean-curd	8	3	
2106109020	Protein concentrates	8	0	
2106109030	Textured protein substances	8	0	
2106901010	Cola base	8	0	
2106901020	Beverage base of perfumed fruits	8	3	
2106901090	Other	8	3	
2106902000	Sugar syrups, containing added flavouring or colouring matter	8	3	
2106903011	Ginseng tea	8	10	
2106903019	Other	8	3	
2106903021	Red ginseng tea	754.3	E	
2106903029	Other	754.3	E	
2106904010	Laver	8	0	
2106904090	Other	8	0	
2106909010	Coffee creamer	8	3	
2106909021	Of a butter content, by weight, not exceeding 30 %	8	10	
2106909022	Of a butter content, by weight, exceeding 30 % but not exceeding 70 %	8	7	
2106909023	Of a butter content, by weight, exceeding 70 %	8	7	
2106909030	Preparations for use in manufacturing ice cream	8	7	
2106909040	Autolyzed yeast and other yeast extracts	8	7	
2106909050	Flavors in preparations	8	7	
2106909060	Acorn flour	8	10	
2106909070	Preparations with a basis of aloe	8	5	
2106909080	Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol	30	7	
2106909091	Preparations of royal jelly and honey	8	7	
2106909099	Other	8	5	
2201100000	Mineral waters and aerated waters	8	3	
2201901000	Ice and snow	8	3	
2201909000	Other	8	7	
2202101000	Coloured	8	7	
2202109000	Other	8	10	
2202901000	Beverage based on ginseng	8	7	
2202902000	Beverage of fruit juice	9	7	
2202903000	Sikye®	8	7	
2202909000	Other	8	7	
2203000000	Beer made from malt	30	7	
2204100000	Sparkling wine	15	0	
2204211000	Red wine	15	0	
2204212000	White wine	15	0	
2204219000	Other	15	0	
2204291000	Red wine	15	0	
2204292000	White wine	15	0	
2204299000	Other	15	0	
2204300000	Other grape must	30	0	
2205100000	In containers holding 2 l or less	15	15	
2205900000	Other	15	15	

2206001010	Cider	15	5	
2206001020	Perry	15	5	
2206001090	Other	15	5	
2206002010	Cheongju(☉)	15	3	
2206002020	Yakju(☉)	15	3	
2206002030	Takju(☉)	15	3	
2206002090	Other	15	15	
2206009010	Wine cooler (added the product of heading 20.09 or 22.02, including being made of grapes)	15	5	
2206009090	Other	15	10	
2207101000	Roughly distilled alcohol for beverages	10	E	
2207109010	Fermented alcohol for manufacture of liquors	270	E	
2207109090	Other	30	10	
2207200000	Ethyl alcohol and other spirits, denatured, of any strength	8	15	
2208201000	Cognac	15	10	
2208209000	Other	15	15	
2208301000	Scotch whisky	20	15	
2208302000	Bourbon whisky	20	10	
2208303000	Rye whisky	20	10	
2208309000	Other	20	10	
2208400000	Rum and other spirits obtained by distilling fermented sugarcane products	20	10	
2208500000	Gin and geneva	20	10	
2208600000	Vodka	20	10	
2208701000	Ginseng wine	20	10	
2208702000	Ogarpi(☉) wine	20	15	
2208709000	Other	20	10	
2208901000	Brandies other than that of subheading 2208.20	20	10	
2208904000	Soju(☉)	30	3	
2208906000	Kaoliang wine	30	5	
2208907000	Tequila	20	5	
2208909000	Other	30	5	
2209001000	Brewery vinegar	8	5	
2209009000	Other	8	7	
2301101000	Flours, meals and pellets, of meat or meat offal	9	7	
2301102000	Greaves	5	5	
2301201000	Flours, meals and pellets of fish	5	0	
2301209000	Other	5	0	
2302100000	Of maize (corn)	5	5	
2302300000	Of wheat	2	0	
2302401000	Of rice	5	5	
2302409000	Other	5	5	
2302500000	Of leguminous plants	5	5	
2303100000	Residues of starch manufacture and similar residues	0	0	
2303200000	Beet-pulp, bagasse and other waste of sugar manufacture	5	0	
2303300000	Brewing or distilling dregs and waste	5	0	
2304000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	1.8	0	
2305000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	5	0	
2306100000	Of cotton seeds	2	0	

2306200000	Of linseed	5	0	
2306300000	Of sunflower seeds	5	3	
2306410000	Of low erucic acid rape or colza seeds	0	0	
2306490000	Other	0	0	
2306500000	Of coconut or copra	2	0	
2306600000	Of palm nuts or kernels	2	0	
2306901000	Of sesamum seeds	63% or 72won/kg, whichever is the greater	10	
2306902000	Of perilla seeds	5	3	
2306903000	Of maize (corn) germ	5	3	
2306909000	Other	5	3	
2307000000	Wine lees; argol	5	0	
2308001000	Acorns	5	10	
2308002000	Horse-chestnuts	5	10	
2308003000	Cotton seed hulls	5	3	
2308009000	Other	46.4	10	
2309101000	Dog food	5	0	
2309102000	Cat food	5	0	
2309901010	For pigs	4.2	0	
2309901020	For fowls	4.2	0	
2309901030	For fish	5	0	
2309901040	For bovine	4.2	0	
2309901091	Of milk replacer	71	15	
2309901099	Other	5	0	
2309902010	Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals)	50.6	15	
2309902020	Chiefly on the basis of flavourings	50.6	15	
2309902091	Automatic approval import items as of December 31,1994 :1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.)2. FCA Feed nectars (conc.)3. FCA Feed protanox 4. FCA Encila (conc.)5. FCA Sugar mate6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.)7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.)8. Pig and fresh of FFI Arome (conc., 2X)9. Pecuaroma-poultry Other	5	0	
2309902099	Other	50.6	15	
2309903010	Chiefly on the basis of antibiotics	5	0	
2309903020	Chiefly on the basis of vitamins	5	0	
2309903030	Chiefly on the basis of micro minerals	5	0	
2309903090	Other	5	0	
2309909000	Other	50.6	15	
2401101000	Flue-cured	20	10	
2401102000	Burley	20	10	
2401103000	Oriental	20	10	
2401109000	Other	20	10	
2401201000	Flue-cured	20	10	
2401202000	Burley	20	10	
2401203000	Oriental	20	10	
2401209000	Other	20	10	
2401301000	Stems	20	10	
2401302000	Scraps	20	10	
2401309000	Other	20	10	
2402101000	Cigar	40	15	
2402102000	Cheroot	40	15	
2402103000	Cigarillos	40	15	

2402201000	Filter tip cigarettes	40	15	
2402209000	Other	40	15	
2402900000	Other	40	15	
2403101000	Pipe tobacco	40	15	
2403109000	Other	40	15	
2403911000	Tobacco sheets	32.8	15	
2403919000	Other	40	15	
2403991000	Chewing tobacco	40	15	
2403992000	Snuff	40	15	
2403993000	Tobacco extracts and essences	40	15	
2403999000	Other	40	15	
2501001010	Rock salt	1	0	
2501001020	Sea salt made by the heat of the sun	1	0	
2501009010	Edible salt	8	0	
2501009020	Pure sodium chloride	8	0	
2501009090	Other	8	0	
2502000000	Unroasted iron pyrites	2	0	
2503000000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	2	0	
2504101000	Natural graphite, crystalline	3	0	
2504102000	Natural graphite, amorphous	3	0	
2504109000	Other	3	0	
2504901000	Natural graphite, crystalline	3	0	
2504902000	Natural graphite, amorphous	3	0	
2504909000	Other	3	0	
2505100000	Silica sands and quartz sands	3	0	
2505901010	Clayey sand	3	0	
2505901020	Felspathic sand	3	0	
2505901090	Other	3	0	
2505909000	Other	3	0	
2506101000	Containing less than 0.06 % of impurities	3	0	
2506102000	Containing not less than 0.06 % but not more than 0.1 % of impurities	3	0	
2506103000	Containing more than 0.1 % of impurities	3	0	
2506201000	Crude or roughly trimmed	3	0	
2506209000	Other	3	0	
2507001010	Not calcined	3	0	
2507001090	Other	3	0	
2507002010	Gairome	3	0	
2507002020	Kibushi	3	0	
2507002090	Other	3	0	
2507009000	Other	3	0	
2508100000	Bentonite	3	0	
2508300000	Fire-clay	3	0	
2508401000	Acid clay	3	0	
2508402000	Decolourising earths and fuller's earth	3	0	
2508409000	Other	3	0	
2508501000	Andalusite	3	0	
2508502000	Kyanite	3	0	
2508503000	Sillimanite	3	0	
2508600000	Mullite	3	0	
2508701000	Shamotte	3	0	
2508702000	Dinas earth	3	0	
2509000000	Chalk	3	0	
2510101000	Natural calcium phosphates	0	0	
2510102000	Natural aluminium calcium phosphates	1	0	
2510109000	Other	1	0	
2510201000	Natural calcium phosphates	3	0	

2510202000	Natural aluminium calcium phosphates	3	0	
2510209000	Other	3	0	
2511100000	Natural barium sulphate (barytes)	3	0	
2511200000	Natural barium carbonate (witherite)	3	0	
2512000000	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	3	0	
2513101000	Crude or in irregular pieces, including crushed pumice ("bimskies")	3	0	
2513109000	Other	3	0	
2513201010	Emery	3	0	
2513201020	Natural corundum	3	0	
2513201030	Natural garnet	3	0	
2513201090	Other	3	0	
2513202010	Emery	3	0	
2513202020	Natural corundum	3	0	
2513202030	Natural garnet	3	0	
2513202090	Other	3	0	
2514001000	Crude or roughly trimmed	3	5	
2514009000	Other	3	5	
2515111000	Marble	3	0	
2515112000	Travertine	3	0	
2515121000	Marble	3	0	
2515122000	Travertine	3	0	
2515200000	Ecaussine and other calcareous monumental or building stone; alabaster	3	0	
2516110000	Crude or roughly trimmed	3	5	
2516120000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	5	
2516201000	Crude or roughly trimmed	3	5	
2516209000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	5	
2516901000	Crude or roughly trimmed	3	5	
2516909000	Other	3	5	
2517101000	Pebbles	3	0	
2517102000	Broken or crushed stone	3	0	
2517109000	Other	3	0	
2517200000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	3	0	
2517300000	Tarred macadam	3	0	
2517410000	Of marble	3	0	
2517491000	Of basalt	3	5	
2517492000	Of granite	3	5	
2517499000	Other	3	0	
2518100000	Dolomite, not calcined or sintered	3	0	
2518200000	Calcined or sintered dolomite	3	0	
2518300000	Dolomite ramming mix	3	0	
2519100000	Natural magnesium carbonate (magnesite)	3	0	
2519901000	Fused or dead-burned magnesia	3	0	
2519902000	Natural magnesium oxide	3	0	
2519909000	Other	3	0	
2520101000	Gypsum	5	0	
2520102000	Anhydrite	5	0	

2520201000	Specially calcined or finely ground for use in dentistry	5	3	
2520209000	Other	5	0	
2521001000	Limestone	3	0	
2521009000	Other	3	0	
2522100000	Quicklime	3	0	
2522200000	Slaked lime	3	0	
2522300000	Hydraulic lime	3	0	
2523100000	Cement clinkers	5	7	
2523210000	White cement, whether or not artificially coloured	5	7	
2523290000	Other	5	7	
2523300000	Aluminous cement	8	7	
2523901000	Slag cements	5	7	
2523909000	Other	5	7	
2524100000	Crocidolite	5	0	
2524901000	Amosite	5	0	
2524902000	Chrysotile	5	0	
2524909000	Other	5	0	
2525100000	Crude mica and mica rifted into sheets or splittings	3	0	
2525200000	Mica powder	3	0	
2525300000	Mica waste	3	0	
2526101000	Whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape (including square)	3	0	
2526109000	Other	3	0	
2526200000	Crushed or powdered	5	0	
2528100000	Natural sodium borates and concentrates thereof (whether or not calcined)	3	0	
2528901000	Calcium borates	3	0	
2528902000	Magnesium chloroborate	3	0	
2528903000	Natural boric acid	3	0	
2528909000	Other	3	0	
2529100000	Feldspar	3	0	
2529211000	Powder	2	0	
2529219000	Other	2	0	
2529221000	Powder	2	0	
2529229000	Other	2	0	
2529301000	Leucite	2	0	
2529302000	Nepheline	2	0	
2529303000	Nepheline syenite	2	0	
2530101000	Vermiculite	3	0	
2530102000	Perlites and chlorites	3	0	
2530200000	Kieserite, epsomite (natural magnesium sulphates)	3	0	
2530901000	Natural arsenic sulfides	3	0	
2530902000	Pyrolusite (manganese ore) suitable for manufacturing dry batteries	3	0	
2530903000	Strontianite	3	0	
2530904000	Cinnabar	3	0	
2530905000	Pyrophyllite	3	0	
2530906000	Zeolites	3	0	
2530907000	Alunites	3	0	
2530908000	Wollastonites	3	0	
2530909010	Pottery stone	3	0	
2530909020	Sericites	3	0	
2530909030	Earth colours	8	0	
2530909040	Natural micaceous iron oxides	8	0	

2530909050	Natural cryolite and natural chiolite	3	0	
2530909091	Natural calcium carbonate	3	0	
2530909099	Other	3	0	
2601111000	Red haematite	0	0	
2601112000	Magnetite	0	0	
2601119000	Other	0	0	
2601121000	Red haematite	0	0	
2601122000	Magnetite	0	0	
2601129000	Other	0	0	
2601200000	Roasted iron pyrites	1	0	
2602000000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	0	0	
2603000000	Copper ores and concentrates	0	0	
2604000000	Nickel ores and concentrates	0	0	
2605000000	Cobalt ores and concentrates	0	0	
2606000000	Aluminium ores and concentrates	0	0	
2607000000	Lead ores and concentrates	0	0	
2608000000	Zinc ores and concentrates	0	0	
2609000000	Tin ores and concentrates	0	0	
2610000000	Chromium ores and concentrates	0	0	
2611001000	Wolframite	0	0	
2611002000	Scheelite	0	0	
2611009000	Other	0	0	
2612100000	Uranium ores and concentrates	0	0	
2612200000	Thorium ores and concentrates	0	0	
2613100000	Roasted	0	0	
2613900000	Other	0	0	
2614001000	Rutile	0	0	
2614002000	Anatase	0	0	
2614009000	Other	0	0	
2615100000	Zirconium ores and concentrates	0	0	
2615901000	Niobium ores and concentrates	0	0	
2615902000	Tantalum ores and concentrates	0	0	
2615903000	Vanadium ores and concentrates	0	0	
2616100000	Silver ores and concentrates	0	0	
2616901000	Gold ores and concentrates	0	0	
2616902000	Platinum ores and concentrates (including ores and concentrates of platinum group)	0	0	
2617100000	Antimony ores and concentrates	0	0	
2617901000	Mercury ores and concentrates	0	0	
2617902000	Germanium ores and concentrates	0	0	
2617903000	Beryllium ores and concentrates	0	0	
2617904000	Bismuth ores and concentrates	0	0	
2617909000	Other	0	0	
2618000000	Granulated slag (slag sand) from the manufacture of iron or steel	2	0	
2619001010	Blast furnace slag	2	0	
2619001090	Other	2	0	
2619002000	Dross	2	0	
2619003000	Scalings	2	0	
2619009000	Other	2	0	
2620110000	Hard zinc spelter	2	0	
2620190000	Other	2	0	
2620210000	Leaded gasoline sludges and leaded anti-knock compound sludges	2	0	
2620290000	Other	2	0	

2620300000	Containing mainly copper	2	0	
2620400000	Containing mainly aluminium	2	0	
2620600000	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	2	0	
2620910000	Containing antimony, beryllium, cadmium, chromium or their mixtures	2	0	
2620990000	Other	2	0	
2621100000	Ash and residues from the incineration of municipal waste	2	0	
2621900000	Other	2	0	
2701110000	Anthracite	0	0	
2701121000	Coking coal, heavy	0	0	
2701122000	Other coking coal	0	0	
2701129010	Containing a volatile matter less than 22 % by weight (on a dry, mineral-matter-free basis)	0	0	
2701129090	Other	0	0	
2701190000	Other coal	0	0	
2701201000	Briquettes	1	0	
2701202000	Ovoids	1	0	
2701209000	Other	1	0	
2702100000	Lignite, whether or not pulverised, but not agglomerated	1	0	
2702200000	Agglomerated lignite	1	0	
2703001000	Not agglomerated	1	0	
2703002000	Agglomerated	1	0	
2704001010	Of coal	3	0	
2704001090	Other	3	0	
2704002000	Semi-coke	3	0	
2704003000	Retort carbon	3	0	
2705000000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	5	0	
2706001000	Coal tars	5	0	
2706002000	Tars from lignit or peat	5	0	
2706009000	Other	5	0	
2707100000	Benzol (benzene)	3	0	
2707200000	Toluol (toluene)	3	0	
2707300000	Xylol (xylenes)	3	0	
2707400000	Naphthalene	5	0	
2707500000	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250°C by the ASTM D 86 method	5	0	
2707910000	Creosote oils	5	0	
2707991000	Solvent naphtha	5	0	
2707992000	Anthracene	5	0	
2707993000	Phenols	8	0	
2707999000	Other	5	0	
2708100000	Pitch	5	0	
2708200000	Pitch coke	5	0	
2709001010	Of a specific gravity more than 0.796 but not more than 0.841 at 15°C	3	0	
2709001020	Of a specific gravity more than 0.841 but not more than 0.847 at 15°C	3	0	
2709001030	Of a specific gravity more than 0.847 but not more than 0.855 at 15°C	3	0	
2709001040	Of a specific gravity more than 0.855 but not more than 0.869 at 15°C	3	0	

2709001050	Of a specific gravity more than 0.869 but not more than 0.885 at 15°C	3	0	
2709001060	Of a specific gravity more than 0.885 but not more than 0.899 at 15°C	3	0	
2709001070	Of a specific gravity more than 0.899 but not more than 0.904 at 15°C	3	0	
2709001080	Of a specific gravity more than 0.904 but not more than 0.966 at 15°C	3	0	
2709001090	Other	3	0	
2709002000	Crude oils obtained from bituminous minerals	3	0	
2710111000	Motor spirit	5	0	
2710112000	Aviation spirit	5	0	
2710113000	Propylene tetramer	5	0	
2710114000	Naphtha	0	0	
2710115000	Natural gas liquid	0	0	
2710119000	Other	5	0	
2710191010	Jet fuel	5	0	
2710191090	Other	5	0	
2710192010	Kerosene	5	0	
2710192020	Jet fuel	5	0	
2710192030	n-paraffine	5	0	
2710192090	Other	5	0	
2710193000	Gas oils	5	0	
2710194010	Light fuel oil (bunker A)	5	0	
2710194020	Fuel oil (bunker B)	5	0	
2710194030	Bunker C	5	0	
2710194090	Other	5	0	
2710195010	Raw oils	7	0	
2710195020	Lubricating base oil	7	0	
2710196000	Extender oil	8	0	
2710197110	Aviation engine oil	7	0	
2710197120	Engine oil for automotive	7	0	
2710197130	Engine oil for marine use	7	0	
2710197210	Cylinder oil	7	0	
2710197220	Spindle oil	7	0	
2710197230	Gear oil	7	0	
2710197240	Turbine oil	7	0	
2710197250	Refrigerating machine oil	7	0	
2710197310	Compound oil	7	0	
2710197320	Liquid paraffin	7	0	
2710197330	Automatic transmission fluid	7	0	
2710197410	Anti corrosive oil	7	0	
2710197420	Cutting oil	7	0	
2710197430	Cleansing oil	7	0	
2710197440	Mould release oil	7	0	
2710197450	Hydraulic brake oil	7	0	
2710197510	Process oil	7	0	
2710197520	Insulating oil	7	0	
2710197530	Heat treating oil	7	0	
2710197540	Heat transfer oil	7	0	
2710197900	Other	7	0	
2710198010	Containing aluminium as additive	8	0	
2710198020	Containing calcium as additive	8	0	
2710198030	Containing sodium as additive	8	0	
2710198040	Containing lithium as additive	8	0	
2710198090	Other	8	0	
2710199000	Other	8	0	
2710911010	Of motor spirit, aviation spirit and jet fuel	5	0	

2710911020	Of naphtha and natural gas liquid	0	0	
2710911090	Other	5	0	
2710912010	Of kerosene and jet fuel	5	0	
2710912090	Other	5	0	
2710913000	Of gas oils	5	0	
2710914010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	5	0	
2710914090	Other	5	0	
2710915000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	0	
2710919000	Other	8	0	
2710991010	Of motor spirit, aviation spirit and jet fuel	5	0	
2710991020	Of naphtha and natural gas liquid	0	0	
2710991090	Other	5	0	
2710992010	Of kerosene and jet fuel	5	0	
2710992090	Other	5	0	
2710993000	Of gas oils	5	0	
2710994010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	5	0	
2710994090	Other	5	0	
2710995000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	0	
2710999000	Other	8	0	
2711110000	Natural gas	3	0	
2711120000	Propane	3	0	
2711130000	Butanes	3	0	
2711141000	Ethylene	5	0	
2711142000	Propylene	5	0	
2711143000	Butylene	5	0	
2711144000	Butadiene	5	0	
2711190000	Other	5	0	
2711210000	Natural gas	3	0	
2711290000	Other	5	0	
2712101000	Vaseline	8	0	
2712109000	Other	8	0	
2712200000	Paraffin wax containing by weight less than 0.75 % of oil	8	0	
2712901010	Slack wax and scale wax	8	0	
2712901020	Microcrystalline wax	8	0	
2712901090	Other	8	0	
2712909010	Montan wax	8	0	
2712909020	Peat wax	8	0	
2712909030	Ceresin wax	8	0	
2712909040	Synthetic paraffin wax	8	0	
2712909090	Other	8	0	
2713110000	Not calcined	5	0	
2713120000	Calcined	5	0	
2713200000	Petroleum bitumen	5	0	
2713900000	Other residues of petroleum oils or of oils obtained from bituminous minerals	5	0	
2714100000	Bituminous or oil shale and tar sands	5	0	
2714901000	Bitumen and asphalt, natural	5	0	
2714902000	Asphaltites	5	0	
2714903000	Asphaltic rock	5	0	
2715001000	Cut-backs	5	0	
2715002000	Emulsions or stable suspensions of asphalt, bitumen, pitch or tar	5	0	
2715003000	Mastics	5	0	
2715009000	Other	5	0	
2716000000	Electrical energy	5	0	

2801100000	Chlorine	5.5	0	
2801200000	Iodine	5.5	0	
2801301000	Fluorine	5.5	0	
2801302000	Bromine	5.5	0	
2802001000	Sulphur, sublimed	5	0	
2802002000	Sulphur, precipitated	5	0	
2802003000	Colloidal sulfur	5	0	
2803001000	Acetylene black	5.5	0	
2803009010	Carbon blacks	5.5	0	
2803009090	Other	5.5	0	
2804100000	Hydrogen	5.5	0	
2804210000	Argon	5.5	0	
2804291000	Helium	5.5	0	
2804292000	Neon	5.5	0	
2804293000	Krypton	5.5	0	
2804294000	Xenon	5.5	0	
2804299000	Other	5.5	0	
2804300000	Nitrogen	5.5	0	
2804400000	Oxygen	5.5	0	
2804501000	Boron	5.5	0	
2804502000	Tellurium	5.5	0	
2804610000	Containing by weight not less than 99.99 % of silicon	3	0	
2804690000	Other	5.5	0	
2804701000	Yellow phosphorous	5	0	
2804709000	Other	5.5	0	
2804800000	Arsenic	5.5	0	
2804900000	Selenium	5.5	0	
2805110000	Sodium	5.5	0	
2805120000	Calcium	5.5	0	
2805190000	Other	5.5	0	
2805301000	Cerium group	5.5	0	
2805302000	Terbium group	5.5	0	
2805303000	Erbium group	5.5	0	
2805304000	Yttrium	5.5	0	
2805305000	Scandium	5.5	0	
2805309000	Other	5.5	0	
2805400000	Mercury	5.5	0	
2806100000	Hydrogen chloride (hydrochloric acid)	5.5	0	
2806200000	Chlorosulphuric acid	5.5	0	
2807001010	For making semiconductor	5.5	0	
2807001090	Other	5.5	0	
2807002000	Oleum	5.5	0	
2808001010	For making semiconductor	5.5	0	
2808001090	Other	5.5	0	
2808002000	Sulphonitric acids	5.5	0	
2809100000	Diphosphorus pentaoxide	5.5	0	
2809201010	For making semiconductor	5.5	0	
2809201090	Other	5.5	0	
2809202010	Metaphosphoric acid	5.5	0	
2809202020	Pyrophosphoric acid	5.5	0	
2809202090	Other	5.5	0	
2810001010	Diboron trioxide	5.5	0	
2810001090	Other	5.5	0	
2810002000	Ortho boric acid	5.5	0	
2810003000	Meta boric acid	5.5	0	
2810009000	Other	5.5	0	
2811111000	For making semiconductor	5.5	0	

281119000	Other	5.5	0	
2811191000	Hydrogensulphide	5.5	0	
2811192000	Hydrobromic acid	5.5	0	
2811193000	Sulphamic acid	5.5	0	
2811194000	Perchloric acid	5.5	0	
2811195000	Chloric acid	5.5	0	
2811196000	Hypophosphorous acid	5.5	0	
2811197000	Phosphorous acid	5.5	0	
2811198000	Arsenic acid	5.5	0	
2811199010	Hydrogen cyanide	5.5	0	
2811199090	Other	5.5	0	
2811210000	Carbon dioxide	5.5	0	
2811221000	White carbon	5.5	0	
2811229010	Silicagel	5.5	0	
2811229090	Other	5.5	0	
2811291000	Carbon monoxide	5.5	0	
2811292000	Nitrous oxide	5.5	0	
2811293000	Nitrogen dioxide	5.5	0	
2811294000	Arsenic trioxide	5.5	0	
2811295000	Arsenic pentoxide	5.5	0	
2811299000	Other	5.5	0	
2812101010	Iodine trichloride	5	0	
2812101020	Phosphorous trichloride	5	0	
2812101030	Phosphorous pentachloride	5	0	
2812101040	Arsenic trichloride	5	0	
2812101050	Sulphur monochloride	5	0	
2812101060	Sulphur dichloride	5	0	
2812101090	Other	5	0	
2812102010	Thionyl chloride	5	0	
2812102020	Carbonyl dichloride (phosgene)	5	0	
2812102030	Phosphorous oxychloride	5	0	
2812102090	Other	5	0	
2812901000	Boron trifluoride	5.5	0	
2812902000	Sulphur hexafluoride	5.5	0	
2812909000	Other	5.5	0	
2813100000	Carbon disulphide	5.5	0	
2813901020	Phosphorous pentasulphide	5.5	0	
2813901090	Other	5.5	0	
2813902010	Diarsenic pentasulphide	5.5	0	
2813902090	Other	5.5	0	
2813903000	Silicon sulphide	5.5	0	
2813909000	Other	5.5	0	
2814100000	Anhydrous ammonia	1	0	
2814200000	Ammonia in aqueous solution	2	0	
2815110000	Solid	5.5	0	
2815120000	In aqueous solution (soda lye or liquid soda)	8	0	
2815200000	Potassium hydroxide (caustic potash)	5.5	0	
2815301000	Sodium peroxide	5.5	0	
2815302000	Potassium peroxide	5.5	0	
2816101000	Magnesium hydroxide	5.5	0	
2816102000	Magnesium peroxide	5.5	0	
2816400000	Oxides, hydroxides and peroxides, of strontium or barium	5.5	0	
2817001000	Zinc oxide	5.5	0	
2817002000	Zinc peroxide	5.5	0	
2818101000	Sized grains	3	0	
2818109000	Other	3	0	

2818200000	Aluminium oxide, other than artificial corundum	1	0	
2818301000	Alumina gel	5.5	0	
2818309000	Other	5.5	0	
2819100000	Chromium trioxide	5.5	0	
2819901010	Chromic oxides	5.5	0	
2819901090	Other	5.5	0	
2819902000	Chromium hydroxides	5.5	0	
2820100000	Manganese dioxide	5.5	0	
2820901000	Manganese oxide	5.5	0	
2820902000	Manganic oxide	5.5	0	
2820909000	Other	5.5	0	
2821101000	Iron oxides	5.5	0	
2821102000	Iron hydroxides	5.5	0	
2821200000	Earth colours	5.5	0	
2822001010	Cobaltic oxide	5.5	0	
2822001091	For manufacturing secondary battery	4	0	
2822001099	Other	5.5	0	
2822002010	Cobaltous hydroxide	5.5	0	
2822002090	Other	5.5	0	
2823001000	Anatase type	5.5	0	
2823009000	Other	5.5	0	
2824100000	Lead monoxide (litharge, massicot)	5.5	0	
2824901000	Red lead and orange lead	5.5	0	
2824909000	Other	5.5	0	
2825101000	Hydrazine hydrate	5.5	0	
2825109010	Hydrazine	5.5	0	
2825109020	Inorganic salts of hydrazine	5.5	0	
2825109030	Hydroxylamine	5.5	0	
2825109041	Hydroxyl ammonium chloride (hydroxylamine hydrochloride)	5.5	0	
2825109049	Other	5.5	0	
2825201000	Lithium oxide	5.5	0	
2825202000	Lithium hydroxide	5.5	0	
2825301000	Vanadic pentoxide	2	0	
2825309000	Other	3	0	
2825401000	Nickel oxides	5.5	0	
2825402000	Nickel hydroxides	5.5	0	
2825501000	Copper oxides	5.5	0	
2825502010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2825502090	Other	5.5	0	
2825601000	Germanium oxides	5.5	0	
2825602000	Zirconium dioxide	5.5	0	
2825701000	Molybdenum oxides	3	0	
2825702000	Molybdenum hydroxide	5.5	0	
2825800000	Antimony oxides	5.5	0	
2825901010	Calcium oxide	5.5	0	
2825901020	Tungsten oxides	1	0	
2825901030	Tin oxides	5.5	0	
2825901090	Other	5.5	0	
2825902010	Calcium hydroxide	5.5	0	
2825902020	Manganese hydroxides	5.5	0	
2825902030	Tungsten hydroxides	5.5	0	
2825902040	Tin hydroxides	5.5	0	
2825902090	Other	5.5	0	
2825903010	Nickel peroxides	5.5	0	
2825903090	Other	5.5	0	

2825909000	Other	5.5	0	
2826120000	Of aluminium	5.5	0	
2826191000	Calcium fluoride	5.5	0	
2826193010	Potassium hydrogen fluoride	5.5	0	
2826193090	Other	5.5	0	
2826194000	Ammonium or sodium fluoride	5.5	0	
2826195000	Tungsten Hexafluoride(WF6)	5.5	0	
2826199000	Other	5.5	0	
2826300000	Sodium hexafluoroaluminate (synthetic cryolite)	5.5	0	
2826901000	Artificial chiolite	5.5	0	
2826902000	Calcium fluorosilicate	5.5	0	
2826903000	Fluoroborates	5.5	0	
2826904000	Fluorophosphates	5.5	0	
2826905000	Fluorosulphates	5.5	0	
2826906000	Fluorosilicates of sodium or of potassium	5.5	0	
2826909000	Other	5.5	0	
2827100000	Ammonium chloride	5.5	0	
2827200000	Calcium chloride	5.5	0	
2827310000	Of magnesium	5.5	0	
2827320000	Of aluminium	5.5	0	
2827350000	Of nickel	5.5	0	
2827391000	Of copper	5.5	0	
2827399000	Other	5.5	0	
2827411000	Copper chloride oxides	5.5	0	
2827412010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2827412090	Other	5.5	0	
2827491000	Chloride oxides	5.5	0	
2827492000	Chloride hydroxides	5.5	0	
2827511000	Sodium bromide	5.5	0	
2827512000	Potassium bromide	5.5	0	
2827591000	Calcium bromide	5.5	0	
2827599000	Other	5.5	0	
2827601000	Iodide oxides	5.5	0	
2827609010	Potassium iodide	5.5	0	
2827609090	Other	5.5	0	
2828100000	Commercial calcium hypochlorite and other calcium hypochlorites	5.5	0	
2828901010	Sodium hypochlorite	5.5	0	
2828901020	Potassium hypochlorite	5.5	0	
2828901090	Other	5.5	0	
2828902010	Sodium chlorite	5.5	0	
2828902020	Aluminium chlorite	5.5	0	
2828902090	Other	5.5	0	
2828903000	Hypobromites	5.5	0	
2829110000	Of sodium	5.5	0	
2829191000	Potassium chlorate	5.5	0	
2829192000	Barium chlorate	5.5	0	
2829199000	Other	5.5	0	
2829901010	Sodium perchlorate	5.5	0	
2829901020	Ammonium perchlorate	5.5	0	
2829901090	Other	5.5	0	
2829902010	Bromates	5.5	0	
2829902020	Perbromates	5.5	0	
2829902030	Iodates	5.5	0	
2829902040	Periodates	5.5	0	
2830101000	Sodium hydrogen sulphide	5.5	0	

2830109000	Other	5.5	0	
2830901000	Sulphides	5.5	0	
2830902000	Polysulphides	5.5	0	
2831101000	Sodium dithionite	5.5	0	
2831102000	Sodium sulphonylate (sodium form aldehyde sulphonylate)	5.5	0	
2831901000	Dithionites	5.5	0	
2831902000	Sulphonylates	5.5	0	
2832101000	Sodium bisulphite	5.5	0	
2832109000	Other	5.5	0	
2832201000	Ammonium sulphite	5.5	0	
2832202000	Potassium sulphites	5.5	0	
2832203000	Calcium sulphites	5.5	0	
2832209000	Other	5.5	0	
2832301000	Ammonium thiosulphate	5.5	0	
2832302000	Sodium thiosulphate	5.5	0	
2832303000	Potassium thiosulphate	5.5	0	
2832309000	Other	5.5	0	
2833110000	Disodium sulphate	5.5	0	
2833191000	Sodium hydrogen sulphate	5.5	0	
2833192000	Disodium disulphate	5.5	0	
2833199000	Other	5.5	0	
2833210000	Of magnesium	5.5	0	
2833220000	Of aluminium	5.5	0	
2833240000	Of nickel	5.5	0	
2833251000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2833259000	Other	5.5	0	
2833270000	Of barium	5.5	0	
2833291000	Iron sulphates	5.5	0	
2833299000	Other	5.5	0	
2833300000	Alums	5.5	0	
2833401000	Diammonium peroxodisulphate	5.5	0	
2833402000	Disodium peroxodisulphate	5.5	0	
2833403000	Calcium peroxodisulphate	5.5	0	
2833409000	Other	5.5	0	
2834101000	Sodium nitrite	5.5	0	
2834109000	Other	5.5	0	
2834210000	Of potassium	5.5	0	
2834291000	Barium nitrate	5.5	0	
2834299000	Other	5.5	0	
2835101010	Sodium hypophosphite	5.5	0	
2835101020	Calcium hypophosphite	5.5	0	
2835101090	Other	5.5	0	
2835102000	Phosphites	5.5	0	
2835221000	Of mono-sodium	5.5	0	
2835222000	Of disodium	5.5	0	
2835240000	Of potassium	5.5	0	
2835250000	Calcium hydrogenorthophosphate ("dicalcium phosphate")	5.5	0	
2835260000	Other phosphates of calcium	5.5	0	
2835291000	Aluminium phosphate	5.5	0	
2835299000	Other polyphosphates	5.5	0	
2835310000	Sodium triphosphate (sodium tripolyphosphate)	5.5	0	
2835391000	Sodium metaphosphate	5.5	0	
2835392000	Sodium pyrophosphate	5.5	0	
2835399000	Other	5.5	0	

2836200000	Disodium carbonate	4	0	
2836300000	Sodium hydrogencarbonate (sodium bicarbonate)	5.5	0	
2836400000	Potassium carbonates	5.5	0	
2836500000	Calcium carbonate	5.5	0	
2836600000	Barium carbonate	5.5	0	
2836910000	Lithium carbonates	5.5	0	
2836920000	Strontium carbonate	5.5	0	
2836991010	Magnesium carbonate	5.5	0	
2836991020	Commercial ammonium carbonate and other ammonium carbonates	5.5	0	
2836991090	Other	5.5	0	
2836992000	Peroxo carbonates (percarbonates)	5.5	0	
2837111000	Sodium cyanides	5.5	0	
2837112000	Sodium cyanide oxides	5.5	0	
2837191010	Potassium cyanide	5.5	0	
2837191020	Copper cyanides	5.5	0	
2837191030	Zinc cyanide	5.5	0	
2837191090	Other	5.5	0	
2837192000	Cyanide oxides	5.5	0	
2837201000	Ferrocyanides	5.5	0	
2837202000	Ferricyanides	5.5	0	
2837209000	Other	5.5	0	
2839110000	Sodium metasilicates	5.5	0	
2839190000	Other	5.5	0	
2839901000	Zirconium silicates	5.5	0	
2839902000	Barium silicates	5.5	0	
2839909000	Other	5.5	0	
2840110000	Anhydrous	5	0	
2840190000	Other	5	0	
2840200000	Other borates	5	0	
2840300000	Peroxo borates (perborates)	5	0	
2841300000	Sodium dichromate	5.5	0	
2841501000	Potassium chromate	5.5	0	
2841509000	Other	5.5	0	
2841610000	Potassium permanganate	5.5	0	
2841691000	Manganites	5.5	0	
2841692000	Manganates	5.5	0	
2841693000	Permanganates	5.5	0	
2841700000	Molybdates	5.5	0	
2841800000	Tungstates (wolframates)	5	0	
2841901000	Stannates	5.5	0	
2841902010	Barium titanate	5.5	0	
2841902020	Strontium titanate	5.5	0	
2841902030	Lead titanate	5.5	0	
2841902090	Other	5.5	0	
2841903000	Antimonates	5.5	0	
2841904000	Ferrates and ferrites	5.5	0	
2841905000	Vanadates	5.5	0	
2841906000	Bismuthates	5.5	0	
2841909000	Other	5.5	0	
2842101000	Aluminosilicates	6.5	0	
2842109000	Other	5.5	0	
2842901000	Salts of selenium acids	5.5	0	
2842903000	Double or complex salts containing sulphur	5.5	0	
2842905000	Double or complex salts of selenium	5.5	0	
2842909000	Other	5.5	0	
2843101000	Colloidal silver	5.5	0	

2843102000	Colloidal gold	5.5	0	
2843103000	Colloidal platinum	5.5	0	
2843109000	Other	5.5	0	
2843211000	For making semiconductor	5.5	0	
2843219000	Other	5.5	0	
2843291000	For making semiconductor	5.5	0	
2843299000	Other	5.5	0	
2843301000	Potassium gold cyanide for making semiconductor	5.5	0	
2843309000	Other	5.5	0	
2843901000	Amalgams	5.5	0	
2843909010	Platinum compounds	5.5	0	
2843909090	Other	5.5	0	
2844101000	Natural uranium	0	0	
2844102000	Dispersions (containing natural uranium or natural uranium compounds)	0	0	
2844109000	Other	0	0	
2844201000	Uranium enriched in U235	0	0	
2844202000	Dispersions (containing uranium enriched in U235, plutonium or compounds of these products)	0	0	
2844209000	Other	0	0	
2844301000	Dispersions (containing uranium depleted in U235, thorium or compounds of these products)	0	0	
2844309000	Other	0	0	
2844401000	Radioactive elements	0	0	
2844402000	Radioactive isotopes	0	0	
2844403000	Dispersions (containing radioactive elements, isotopes or compound)	0	0	
2844409000	Other	0	0	
2844500000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	0	
2845100000	Heavy water (deuterium oxide)	0	0	
2845901000	Heavy hydrogen (deuterium)	0	0	
2845902000	Isotopes of carbon	0	0	
2845909000	Other	0	0	
2846100000	Cerium compounds	5	0	
2846901000	Yttrium oxide	5	0	
2846909000	Other	5	0	
2847002000	For making semiconductor	5.5	0	
2847009000	Other	5.5	0	
2848001000	Of copper (phosphor copper), containing more than 15 % by weight of phosphorus	5.5	0	
2848002000	Aluminium phosphide	5.5	0	
2848009000	Other	5.5	0	
2849100000	Of calcium	5.5	0	
2849200000	Of silicon	5	0	
2849901000	Complex carbides	5.5	0	
2849909010	Tungsten carbides	5.5	0	
2849909090	Other	5.5	0	
2850001000	Hydrides	5.5	0	
2850002000	Nitrides	5.5	0	
2850003000	Azides	5.5	0	
2850004000	Silicides	5.5	0	
2850005000	Borides	5.5	0	
2852001000	Of subheading 2825.90, 2827.39, 2827.49, 2827.60, 2830.90, 2833.29, 2834.29, 2835.39, 2837.19, 2837.20, 2841.50, 2842.10, 2842.90, 2843.90, 2848.00, 2849.90, 2850.00 or 2853.00	5.5	0	

2852002000	Of subheading 2918.11, 2931.00, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091	6.5	0	
2852003000	Of subheading 2934.99.2000, 3822.00.1092 or 3822.00.2092	6.5	0	
2852004000	Of subheading 3502.90 or 3504.00	8	0	
2852005000	Of subheading of 3822.00.101, 3822.00.102, 3822.00.1093, 3822.00.201, 3822.00.202 or 3822.00.2093	0	0	
2852006000	Of subheading 3822.00.1099 or 3822.00.2099	8	0	
2853001000	Distilled or conductivity water and water of similar purity	5.5	0	
2853002000	Compressed air	5.5	0	
2853003000	Amalgam	5.5	0	
2853004010	Cyanogen chloride	5.5	0	
2853004090	Other	5.5	0	
2853005000	Alkali amides	5.5	0	
2853009000	Other	5.5	0	
2901101000	Butanes	0	0	
2901102000	Hexanes	0	0	
2901103000	Heptanes	0	0	
2901109000	Other	0	0	
2901210000	Ethylene	0	0	
2901220000	Propene (propylene)	0	0	
2901230000	Butene (butylene) and isomers thereof	0	0	
2901241000	Buta-1,3-diene	0	0	
2901242000	Isoprene	0	0	
2901291000	Hexene	0	0	
2901292000	Octene	0	0	
2901299000	Other	0	0	
2902110000	Cyclohexane	5	0	
2902191000	Ethylidene Norbornene	5	0	
2902199000	Other	5	0	
2902200000	Benzene	3	0	
2902300000	Toluene	3	0	
2902410000	o-xylene	5	0	
2902420000	m-xylene	5	0	
2902430000	p-xylene	3	0	
2902440000	Mixed xylene isomers	3	0	
2902500000	Styrene	0	0	
2902600000	Ethylbenzene	5	0	
2902700000	Cumene	3	0	
2902901000	Naphthalene	0	0	
2902902000	Methylnaphthalene	0	0	
2902903000	Methyl styrene	0	0	
2902909000	Other	0	0	
2903111000	Chloromethane (methyl chloride)	5.5	0	
2903112000	Chloroethane (ethyl chloride)	5.5	0	
2903120000	Dichloromethane (methylene chloride)	5.5	0	
2903130000	Chloroform (trichloromethane)	5.5	0	
2903140000	Carbon tetrachloride	5.5	0	
2903150000	Ethylene dichloride (ISO) (1,2-dichloroethane)	5	0	
2903191000	1,1,1-trichloroethane (methyl chloroform)	5.5	0	
2903199000	Other	5.5	0	
2903210000	Vinyl chloride (chloroethylene)	5.5	0	
2903220000	Trichloroethylene	5.5	0	
2903230000	Tetrachloroethylene (perchloroethylene)	5.5	0	

2903290000	Other	5.5	0	
2903310000	Ethylene dibromide (ISO) (1,2-dibromoethane)	5.5	0	
2903391000	Bromomethane (methyl bromide)	5.5	0	
2903392000	Bromoethane, excluding 1,2-dibromoethane	5.5	0	
2903393000	Iodomethane	5.5	0	
2903394000	Hexafluoroethane (CFC-116)	5.5	0	
2903395000	1,1-difluoro ethane (HFC-152a)	5.5	0	
2903396000	1,1,1,2-tetra fluoro ethane (HFC-134a)	5.5	0	
2903397000	1,1,3,3,3-pentafluoro-2-(trifluoromethyl)-1-propene	5.5	0	
2903399000	Other	5.5	0	
2903410000	Trichlorofluoromethane	5.5	0	
2903420000	Dichlorodifluoromethane	5.5	0	
2903430000	Trichlorotrifluoroethanes	5.5	0	
2903441000	Dichlorotetrafluoroethanes (CFC-114)	5.5	0	
2903442000	Chloropentafluoroethane (CFC-115)	5.5	0	
2903451010	Chlorotrifluoromethane (CFC-13)	5.5	0	
2903451090	Other	5.5	0	
2903452010	Pentachlorofluoroethane (CFC-111)	5.5	0	
2903452020	Tetrachlorodifluoroethane (CFC-112)	5.5	0	
2903452090	Other	5.5	0	
2903453010	Heptachlorofluoropropane (CFC-211)	5.5	0	
2903453020	Hexachlorodifluoropropane (CFC-212)	5.5	0	
2903453030	Pentachlorotrifluoropropane (CFC-213)	5.5	0	
2903453040	Tetrachlorotetrafluoropropane (CFC-214)	5.5	0	
2903453050	Trichloropentafluoropropane (CFC-215)	5.5	0	
2903453060	Dichlorohexafluoropropane (CFC-216)	5.5	0	
2903453070	Chloroheptafluoropropane (CFC-217)	5.5	0	
2903453090	Other	5.5	0	
2903461000	Bromochlorodifluoromethane (Halon-1211)	5.5	0	
2903462000	Bromotrifluoromethane (Halon-1301)	5.5	0	
2903463000	Dibromotetrafluoroethane (Halon-2402)	5.5	0	
2903471000	Hydrobromofluorocarbon	5.5	0	
2903479000	Other	5.5	0	
2903491110	Dichlorofluoromethane (HCFC-21)	5.5	0	
2903491120	Chlorodifluoromethane (HCFC-22)	5.5	0	
2903491130	Chlorofluoromethane (HCFC-31)	5.5	0	
2903491190	Other	5.5	0	
2903491210	Dichlorotrifluoroethane (HCFC-123)	5.5	0	
2903491220	Chlorotetrafluoroethane (HCFC-124)	5.5	0	
2903491230	Dichlorofluoroethane (HCFC-141)	5.5	0	
2903491240	Chlorodifluoroethane (HCFC-142)	5.5	0	
2903491290	Other	5.5	0	
2903491310	Dichloropentafluoropropane (HCFC-225)	5.5	0	
2903491390	Other	5.5	0	
2903492000	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5.5	0	
2903499000	Other	5.5	0	
2903510000	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5.5	0	
2903520000	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5.5	0	
2903590000	Other	5.5	0	
2903611000	Chlorobenzene	5.5	0	
2903619000	Other	5.5	0	
2903621000	Hexachlorobenzene (ISO)	5.5	0	

2903622000	DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5.5	0	
2903691000	Benzyl chloride	5.5	0	
2903692010	1,2,4-Trichlorobenzene	5.5	0	
2903692090	Other	5.5	0	
2903693000	Benzotrichloride	5.5	0	
2903699000	Other	5.5	0	
2904101000	Benzene sulphonic acid	5.5	0	
2904109000	Other	5.5	0	
2904201000	Nitrotoluene	5.5	0	
2904209010	Nitrobenzene	5.5	0	
2904209020	4-Nitrobiphenyl and its salts	5.5	0	
2904209090	Other	5.5	0	
2904901000	2,4-dinitrochlorobenzene	5.5	0	
2904902000	p-nitrochlorobenzene	5.5	0	
2904903000	Trichloronitromethane (chloropicrin)	5.5	0	
2904909000	Other	5.5	0	
2905110000	Methanol (methyl alcohol)	2	3	
2905121000	Propan-1-ol (propyl alcohol)	5.5	0	
2905122010	For making semiconductor	5.5	0	
2905122090	Other	5.5	0	
2905130000	Butan-1-ol (n-butyl alcohol)	5	0	
2905140000	Other butanols	5.5	0	
2905161000	2-ethylhexyl alcohol	5.5	0	
2905169000	Other	5.5	0	
2905171000	Dodecan-1-ol (lauryl alcohol)	5.5	0	
2905172000	Hexadecan-1-ol (cetyl alcohol)	5.5	0	
2905173000	Octadecan-1-ol (stearyl alcohol)	5.5	0	
2905191000	Heptyl alcohols	5.5	0	
2905192000	Nonyl alcohol	5.5	0	
2905193000	Isononyl alcohol	3	0	
2905194000	Pentanol (amyl alcohol) and isomers thereof	5.5	0	
2905199010	3,3-dimethyl butan-2-ol (pinacolyl alcohol)	5	0	
2905199020	2-Propyl heptyl alcohol	5	0	
2905199030	Isodecyl alcohol	3	0	
2905199090	Other	5	0	
2905221000	Geraniol, citronellol, linalool, rhodinol and nerol	5	0	
2905229000	Other	5	0	
2905290000	Other	5	0	
2905310000	Ethylene glycol (ethanediol)	3	0	
2905320000	Propylene glycol (propane-1,2-diol)	5.5	0	
2905391000	1,4-Butanediol	5.5	0	
2905392000	Neopentyl glycol	5.5	0	
2905399000	Other	5.5	0	
2905410000	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5.5	0	
2905420000	Pentaerythritol	5.5	0	
2905430000	Mannitol	8	7	
2905440000	D-glucitol (sorbitol)	8	7	
2905450000	Glycerol	8	3	
2905490000	Other	5.5	0	
2905510000	Ethchlorvynol (INN)	5.5	0	
2905590000	Other	5.5	3	
2906110000	Menthol	5.5	0	
2906120000	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5.5	0	
2906131000	Sterols	5.5	0	

2906132000	Inositols	5.5	0	
2906191000	Borneol	5.5	0	
2906192000	Terpineols	5.5	0	
2906199000	Other	5.5	0	
2906210000	Benzyl alcohol	5.5	0	
2906291000	Phenylethyl alcohol	5.5	0	
2906292000	Phenylpropyl alcohol	5.5	0	
2906293000	Cinnamyl alcohol	5.5	0	
2906299000	Other	5.5	0	
2907111000	Phenol	5.5	0	
2907112000	Salts of phenol	5.5	0	
2907121000	Cresols	5.5	0	
2907122000	Salts of cresols	5.5	0	
2907131000	Octylphenol	5.5	0	
2907132000	Nonylphenol	5	0	
2907139000	Other	5.5	0	
2907151000	Naphthols	5.5	0	
2907152000	Salts of naphthols	5.5	0	
2907191000	Thymol	5.5	0	
2907192000	Xylenols and their salts	5.5	0	
2907199000	Other	5.5	3	
2907211000	Resorcinol	5.5	0	
2907212000	Salts of resorcinol	5.5	0	
2907221000	Hydroquinone	5.5	0	
2907222000	Salts of hydroquinone	5.5	0	
2907231000	4,4'-Isopropylidenediphenol (bisphenol A)	5.5	0	
2907232000	Salts of 4,4'-isopropylidenediphenol (bisphenol A)	5.5	0	
2907291000	Catechol	5.5	0	
2907299000	Other	5.5	0	
2908110000	Pentachlorophenol (ISO)	5	0	
2908191000	Chlorophenols, excluding pentachlorophenol	5	0	
2908192000	Tetra bromo bisphenol-A	5	0	
2908193000	Tribromophenol	5	0	
2908199000	Other	5	0	
2908910000	Dinoseb (ISO) and its salts	5.5	0	
2908991000	Naphthol sulphonic acids and their salts	5.5	0	
2908992000	Phenol sulphonic acids	5.5	0	
2908993000	Nitrated derivatives and their salts	5.5	0	
2908994000	Nitrosated derivatives and their salts	5.5	0	
2908999000	Other	5.5	0	
2909110000	Diethyl ether	5.5	0	
2909191000	Bis (chloromethyl) ether	5.5	0	
2909192000	Methyl tertiary butyl ether	5.5	0	
2909199000	Other	5.5	0	
2909201000	Cineole	5.5	0	
2909209000	Other	5.5	0	
2909301000	Anisole	5.5	0	
2909302000	Anethole	5.5	0	
2909303000	Diphenylether	5.5	0	
2909304000	Ambrette musk	5.5	0	
2909305000	Decabromodiphenyl oxide	5.5	0	
2909309010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2909309090	Other	5.5	0	
2909410000	2,2'-Oxydiethanol (diethylene glycol, digol)	5.5	0	

2909430000	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	0	
2909441000	Monomethyl ethers of ethylene glycol or of diethylene glycol	5.5	0	
2909449000	Other	5.5	0	
2909491000	Triethylene glycol	5.5	0	
2909499000	Other	5.5	0	
2909501000	Eugenol	5.5	0	
2909502000	Isoeugenol	5.5	0	
2909503000	Ether-alcohol-phenols	5.5	0	
2909509000	Other	5.5	5	
2909601000	Alcohol peroxides	5.5	0	
2909602000	Dicumyl peroxide	5.5	0	
2909603000	Methyl ethyl ketone peroxide	5.5	0	
2909609000	Other	5.5	0	
2910100000	Oxirane (ethylene oxide)	5	0	
2910200000	Methyloxirane (propylene oxide)	5.5	0	
2910300000	1-Chloro-2,3-epoxypropane (epichlorohydrin)	5.5	0	
2910400000	Dieldrin (ISO, INN)	5.5	0	
2910900000	Other	5.5	0	
2911001010	Acetals	5.5	0	
2911001020	Hemiacetals	5.5	0	
2911009000	Other	5.5	0	
2912110000	Methanal (formaldehyde)	5.5	0	
2912120000	Ethanal (acetaldehyde)	5.5	0	
2912191000	Citronellaldehyde	5.5	0	
2912192000	Citral	5.5	0	
2912193000	Butanal (butyraldehyde, normal isomer)	5.5	0	
2912199000	Other	5.5	0	
2912210000	Benzaldehyde	5.5	5	
2912292000	Phenylacetaldehyde	5.5	0	
2912293000	Cinnamaldehyde	5.5	0	
2912294000	Alpha-amylcinnamaldehyde	5.5	0	
2912295000	Cyclamen aldehyde	5.5	0	
2912299000	Other	5.5	5	
2912301000	Hydroxycitronell aldehyde	5.5	0	
2912309000	Other	5.5	0	
2912410000	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5	0	
2912420000	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.5	0	
2912491000	3,4,5-trimethoxybenz-aldehyde	5.5	0	
2912499000	Other	5.5	0	
2912501000	Trioxan	5.5	0	
2912502000	Paraldehyde	5.5	0	
2912503000	Metaldehyde	5.5	0	
2912509000	Other	5.5	0	
2912600000	Paraformaldehyde	5.5	0	
2913000000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	5.5	0	
2914110000	Acetone	5.5	0	
2914120000	Butanone (methyl ethyl ketone)	3	0	
2914130000	4-Methylpentan-2-one (methyl isobutyl ketone)	5.5	0	
2914191000	3,3-dimethyl-2-butanone (pinacolone)	5.5	0	
2914199000	Other	5.5	0	
2914210000	Camphor	5	0	
2914221000	Cyclohexanone	5	0	

2914222000	Methylcyclohexanones	5	0	
2914231000	Ionones	5	0	
2914232000	Methylionones	5	0	
2914291000	Jasmone	5	0	
2914299000	Other	5	0	
2914310000	Phenylacetone (phenylpropan-2-one)	5.5	0	
2914390000	Other	5.5	0	
2914401000	Diacetone alcohol (4-Hydroxy-4-methylpentane-2-one)	5.5	0	
2914409000	Other	5.5	0	
2914501000	Ketone-phenols	5.5	0	
2914509000	Other	5.5	0	
2914610000	Anthraquinone	5.5	0	
2914691000	Derivatives of anthraquinone	5.5	0	
2914699010	Quinone-alcohols, quinonephenols, and quinone-aldehydes	5.5	0	
2914699090	Other	5.5	0	
2914701000	Ketone musk	5	0	
2914709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2914709090	Other	5	0	
2915110000	Formic acid	5.5	0	
2915121000	Calcium formate	5.5	0	
2915122000	Ammonium formate	5.5	0	
2915129000	Other	5.5	0	
2915131000	Methyl formate	5.5	0	
2915132000	2-ethylhexylchloroformate	5.5	0	
2915139000	Other	5.5	0	
2915210000	Acetic acid	5.5	0	
2915240000	Acetic anhydride	5.5	0	
2915291000	Calcium acetate	5.5	0	
2915292000	Sodium acetate	5.5	0	
2915293000	Cobalt acetate	5.5	0	
2915299000	Other	5.5	0	
2915310000	Ethyl acetate	5.5	0	
2915320000	Vinyl acetate	5.5	0	
2915331000	For making semiconductor	5.5	0	
2915339000	Other	5.5	0	
2915360000	Dinoseb (ISO) acetate	5.5	0	
2915391000	Amyl acetate	5.5	0	
2915392000	Isoamyl acetate	5.5	0	
2915393000	Methyl acetate	5.5	0	
2915394000	Isobutyl acetate	5.5	0	
2915395000	2-Ethoxyethyl acetate	5.5	0	
2915399000	Other	5.5	0	
2915401000	Monochloroacetic acid	5.5	0	
2915409000	Other	5.5	0	
2915500000	Propionic acid, its salts and esters	5.5	5	
2915600000	Butanoic acids, pentanoic acids, their salts and esters	5.5	0	
2915701000	Palmitic acid, its salts and esters	5.5	0	
2915702010	Stearic acid	5.5	3	
2915702020	Magnesium stearate	5.5	5	
2915702030	Lead stearate	5.5	0	
2915702040	Zinc stearate	5.5	0	
2915702050	Barium stearate	5.5	0	
2915702060	Cadmium stearate	5.5	0	
2915702070	Calcium stearate	5.5	5	

2915702080	Butyl stearate	5.5	0	
2915702090	Other	5.5	0	
2915901000	Neodecanoilchloride and pivaloylchloride	5.5	0	
2915909010	2-ethyl hexoic acid	5.5	0	
2915909090	Other	5.5	0	
2916111000	Acrylic acid	6.5	0	
2916119000	Other	6.5	5	
2916121000	Ethyl acrylate	6.5	0	
2916122000	Methyl acrylate	6.5	0	
2916123000	Butyl acrylate	6.5	0	
2916124000	2-ethyl hexyl acrylate	6.5	0	
2916129000	Other	6.5	0	
2916131000	Methacrylic acid	6.5	0	
2916139000	Other	6.5	0	
2916141000	Methyl methacrylate	6.5	0	
2916149000	Other	6.5	5	
2916151000	Oleic acid, its salts and esters	6.5	3	
2916152000	Linoleic acid, its salts and esters	6.5	0	
2916153000	Linolenic acid, its salts and esters	6.5	0	
2916190000	Other	6.5	0	
2916201000	Cyclohexane carboxylic acid	6.5	0	
2916202000	Cyclopentenyl acetic acid	6.5	0	
2916209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2916209090	Other	6.5	0	
2916311000	Benzoic acid	6.5	0	
2916312000	Sodium benzoate	6.5	0	
2916313000	Benzyl benzoates	6.5	0	
2916319010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2916319090	Other	6.5	5	
2916321000	Benzoyl peroxide	6.5	0	
2916322000	Benzoyl chloride	6.5	0	
2916341000	Phenylacetic acid	6.5	0	
2916342000	Salts of phenylacetic acid	6.5	0	
2916351000	Ethyl phenyl acetate	6.5	0	
2916352000	Isobutyl phenyl acetate	6.5	0	
2916353000	Isoamyl phenyl acetate	6.5	0	
2916359000	Other	6.5	0	
2916360000	Binapacryl (ISO)	6.5	0	
2916391000	Cinnamic acid	6.5	0	
2916399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2916399090	Other	6.5	5	
2917111000	Oxalic acid	6.5	0	
2917112000	Salts of oxalic acid	6.5	0	
2917113000	Esters of oxalic acid	6.5	0	
2917121000	Adipic acid	6.5	0	
2917122000	Salts of adipic acid	6.5	0	
2917123010	Diocetyl adipate	6.5	0	
2917123090	Other	6.5	0	
2917131000	Azelaic acid, its salts and esters	6.5	0	
2917132000	Sebacic acid, its salts and esters	6.5	0	
2917140000	Maleic anhydride	6.5	0	
2917191000	Maleic acid	6.5	0	
2917192000	Succinic acid	6.5	0	

2917193000	Sodium succinate	6.5	0	
2917194000	Diethyl malonate	6.5	0	
2917195000	Diisopropyl malonate	6.5	0	
2917199000	Other	6.5	0	
2917200000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5	0	
2917321000	Di-2-ethyl hexyl orthophthalate	6.5	0	
2917329000	Other	6.5	0	
2917331000	Dinonyl orthophthalate	6.5	0	
2917332000	Didecyl orthophthalates	6.5	0	
2917341000	Diheptyl orthophthalate	6.5	0	
2917342000	Diisodecyl orthophthalate	6.5	0	
2917343000	Dibutyl orthophthalates	6.5	0	
2917349000	Other	6.5	0	
2917350000	Phthalic anhydride	6.5	0	
2917361000	Terephthalic acid	3	0	
2917369000	Other	6.5	0	
2917370000	Dimethyl terephthalate	6.5	0	
2917391000	Isophthalic acid	6.5	0	
2917392000	Triocyltrimellitate (T.O.T.M)	6.5	0	
2917393000	Trimellitic anhydride	6.5	0	
2917399000	Other	6.5	0	
2918111000	Lactic acid	6.5	0	
2918112000	Salts of lactic acid	6.5	0	
2918113000	Esters of lactic acid	6.5	0	
2918120000	Tartaric acid	6.5	5	
2918131000	Salts of tartaric acid	6.5	0	
2918132000	Esters of tartaric acid	6.5	0	
2918140000	Citric acid	6.5	0	
2918151010	Calcium citrate	6.5	0	
2918151090	Other	6.5	5	
2918152000	Esters of citric acid	6.5	0	
2918161000	Gluconic acid	6.5	0	
2918162000	Salts of gluconic acid	6.5	0	
2918163000	Esters of gluconic acid	6.5	5	
2918180000	Chlorobenzilate (ISO)	6.5	0	
2918191010	Malic acid	6.5	0	
2918191090	Other	6.5	0	
2918192010	Salts of malic acid	6.5	0	
2918192090	Other	6.5	0	
2918193010	Esters of malic acid	6.5	0	
2918193020	Methyl benzilate	6.5	0	
2918193090	Other	6.5	0	
2918194000	2,2-diphenyl-2-hydroxyacetic acid (benzilic acid)	6.5	0	
2918199000	Other	6.5	5	
2918211000	Salicylic acid	6.5	0	
2918212010	Sodium salicylate	6.5	0	
2918212090	Other	6.5	3	
2918221000	O-acetylsalicylic acid	6.5	0	
2918222000	Salts of o-acetylsalicylic acid	6.5	0	
2918223000	Esters of o-acetylsalicylic acid	6.5	0	
2918231010	Methyl salicylate	6.5	0	
2918231020	Ethyl salicylate	6.5	0	
2918231090	Other	6.5	0	
2918232000	Salts of other esters of salicylic acid	6.5	0	
2918291000	β -oxynaphthoic acid and its salts	6.5	0	

2918299010	Gallic acid	6.5	0	
2918299020	Parahydroxynaphthoic acid	6.5	0	
2918299030	Parahydroxybenzoic acid	6.5	0	
2918299040	Salts and esters of gallic acid	6.5	0	
2918299090	Other	6.5	0	
2918301000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2918309000	Other	6.5	0	
2918910000	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	6.5	5	
2918991000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2918999000	Other	6.5	3	
2919100000	Tris(2,3-dibromopropyl) phosphate	6.5	5	
2919901011	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2919901019	Other	6.5	0	
2919901020	Glycerophosphoric acid	6.5	0	
2919901090	Other	6.5	0	
2919902000	Salts of phosphoric esters	6.5	0	
2919909000	Other	6.5	3	
2920111000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2920119000	Other	6.5	0	
2920191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2920199010	0,0-dimethyl-0-(3-methyl-4-nitrophenyl) thiophosphate	6.5	0	
2920199090	Other	6.5	0	
2920901010	Dimethyl sulfate	6.5	0	
2920901020	Diethyl sulfate	6.5	0	
2920901090	Other	6.5	0	
2920902000	Of nitrous and nitric esters	6.5	0	
2920903000	Of carbonic esters	6.5	0	
2920904010	Dimethyl phosphite	6.5	0	
2920904020	Diethyl phosphite	6.5	0	
2920904030	Trimethyl phosphite	6.5	0	
2920904040	Triethyl phosphite	6.5	0	
2920909010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5	
2920909090	Other	6.5	0	
2921111010	Methylamine	6.5	0	
2921111020	Salts of methylamine	6.5	0	
2921112010	Dimethylamine	6.5	0	
2921112020	Salts of dimethylamine	6.5	0	
2921113010	Trimethylamine	6.5	0	
2921113020	Salts of trimethylamine	6.5	3	
2921191000	Dimethylaminoethyl chloride hydrochloride	6.5	0	
2921192000	Diethylamine and its salts	6.5	0	
2921199010	Dimethyl laurylamine	6.5	0	
2921199020	Chlormethine (INN) (bis(2-chloroethyl)methylamine)	6.5	0	
2921199030	Bis (2-chloroethyl) ethylamine	6.5	0	

2921199040	Trichlormethine (INN) (tris(2-chloroethyl)amine)	6.5	0	
2921199050	Di-isopropylamine	6.5	0	
2921199060	N,N-diisopropyl-β-aminoethylchloride	6.5	0	
2921199070	N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts	6.5	0	
2921199090	Other	6.5	5	
2921211000	Ethylenediamine	6.5	0	
2921212000	Salts of ethylenediamine	6.5	0	
2921221000	Hexamethylenediamine	6.5	0	
2921222000	Hexamethylenediamine adipate	6.5	0	
2921229000	Other	6.5	0	
2921291000	Diethylenetriamine	5	0	
2921292000	Triethylene tetramine	5	0	
2921299000	Other	5	0	
2921301000	Cyclohexylamine	6.5	0	
2921309000	Other	6.5	0	
2921411000	Aniline	6.5	0	
2921412000	Salts of aniline	6.5	0	
2921421000	Nitrohalogenated derivatives of aniline	6.5	0	
2921422000	2,4,5-trichloroaniline	6.5	0	
2921429010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2921429090	Other	6.5	0	
2921431000	Para-toluidine-m-sulfonic acid and its salts	6.5	0	
2921432000	2-chloro-para-toluidine-5-sulfonic acid and its salts	6.5	0	
2921433000	3-amino-6-chlorotoluene-4-sulfonic acid and its salts	6.5	0	
2921439010	Toluidines	6.5	0	
2921439091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2921439099	Other	6.5	0	
2921441000	Diphenylamine	6.5	0	
2921449000	Other	6.5	0	
2921451000	1-naphthylamine-4-sulfonic acid and its salts	6.5	0	
2921459010	1-Naphthylamine (alpha-naphthylamine) and its salts	6.5	0	
2921459020	2-Naphthylamine (beta-naphthylamine) and its salts	6.5	0	
2921459030	2-naphthylamine-3,6,8-trisulfonic acid and its salts	5	0	
2921459090	Other	6.5	0	
2921460000	Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), lefetamine (INN), levametamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	6.5	0	
2921491000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2921499000	Other	6.5	5	
2921511000	N-Phenyl-N'-isopropyl-para-phenylenediamine	6.5	0	
2921512000	N-(1,3-Dimethyl butyl)-N'-phenyl-para-phenylenediamine	6.5	0	
2921519010	o-phenylene diamine	6.5	0	
2921519020	m-phenylene diamine	6.5	0	

2921519030	p-phenylene diamine	6.5	0	
2921519040	Diaminotoluenes	6.5	0	
2921519090	Other	6.5	0	
2921591000	3,3-Dichloro benzidine sulfonic acid salts	6.5	0	
2921599010	Benzidine	6.5	0	
2921599020	Benzidine dihydrochloride	6.5	0	
2921599030	4,4'diaminostilbene-2,2'-disulfonic acid and its salts	6.5	0	
2921599040	Benzidine's salts other than benzidine dihydrochloride	6.5	0	
2921599050	o-Tolidine and its salts	6.5	0	
2921599090	Other	6.5	0	
2922111000	Monoethanolamine	6.5	0	
2922112000	Salts of monoethanolamine	6.5	0	
2922121000	Diethanolamine	6.5	0	
2922122000	Salts of diethanolamine	6.5	0	
2922131000	Triethanolamine	3	0	
2922132000	Salts of triethanolamine	6.5	0	
2922140000	Dextropropoxyphene (INN) and its salts	6.5	0	
2922191000	Arylethanolamines	6.5	0	
2922193010	N,N-Dimethyl-2 aminoethanol and its protonated salts	6.5	0	
2922193020	N,N-Diethyl-2-aminoethanol and its protonated salts	6.5	0	
2922193090	Other	6.5	0	
2922194000	Ethyl-diethanolamine	6.5	0	
2922195000	Methyl-diethanolamine	6.5	0	
2922196000	Diethylaminoethanol	6.5	0	
2922199000	Other	6.5	0	
2922211000	7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts	6.5	0	
2922212000	8-amino-1-naphthol-3, 6-disulphonic acid (H acid) and its salts	3	0	
2922213000	2-amino-5-naphthol-7-disulphonic acid (J acid) and its salts	6.5	0	
2922219000	Other	6.5	0	
2922291000	Para-aminophenol	6.5	0	
2922299010	Meta-aminophenol	6.5	0	
2922299020	Ortho-aminophenol	6.5	0	
2922299030	Amino cresols	6.5	0	
2922299040	Phenetidines and their salts	6.5	0	
2922299090	Other	6.5	0	
2922310000	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	6.5	0	
2922392000	Amino anthraquinons and their salts	6.5	0	
2922393000	Derivatives of amino anthraquinons	6.5	0	
2922399000	Other	6.5	0	
2922411000	Lysine	6.5	0	
2922412000	Esters of lysine	6.5	0	
2922413000	Salts of lysine and its esters	6.5	5	
2922421000	Glutamic acid	5	0	
2922422000	Sodium glutamate	6.5	0	
2922423000	Other salts of glutamic acid	6.5	0	
2922431000	Anthranilic acid	6.5	0	
2922439000	Salts of anthranilic acid	6.5	0	
2922440000	Tilidine (INN) and its salts	6.5	0	
2922491000	Glycine	6.5	5	
2922492000	Alanine	6.5	0	
2922493000	Leucine	6.5	0	
2922494000	Valine	6.5	0	

2922495000	Aspartic acid	6.5	5	
2922496000	Phenylglycine	6.5	0	
2922497000	Ethyl para amino benzoate	6.5	0	
2922499000	Other	6.5	0	
2922501000	Serine	6.5	0	
2922502000	Para-amino salicylic acid and its salts	6.5	0	
2922503000	1-p-nitrophenol-2-amino-1,3-propane diol	6.5	0	
2922504000	Dialphahydroxyphenylglycine	6.5	0	
2922509010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2922509090	Other	6.5	5	
2923101000	Choline	6.5	0	
2923102000	Salts of choline	6.5	0	
2923201000	Lecithins	6.5	0	
2923202000	Other phosphoaminolipids	6.5	3	
2923900000	Other	6.5	3	
2924110000	Meprobamate (INN)	6.5	0	
2924121000	Fluoroacetamide (ISO)	6.5	0	
2924122000	Monocrotophos (ISO)	6.5	0	
2924123000	Phosphamidon (ISO)	6.5	0	
2924191000	Dimethylformamide	6.5	0	
2924192000	Dimethylacetamide	6.5	0	
2924199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2924199090	Other	6.5	0	
2924211000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5	
2924219000	Other	6.5	5	
2924230000	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6.5	0	
2924240000	Ethinamate (INN)	6.5	0	
2924291010	Aminoacetanilide and its derivatives	6.5	0	
2924291020	Acetaminophen	6.5	5	
2924291090	Other	6.5	0	
2924292000	Aceto acetanilide and its derivatives	5	0	
2924299010	Lidocaine hydrochloride	6.5	0	
2924299091	Iopromide, Iopamidol and Iomeprol	0	0	
2924299092	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5	
2924299099	Other	6.5	0	
2925111000	Saccharin	6.5	0	
2925112000	Salts of saccharin	6.5	0	
2925120000	Glutethimide (INN)	6.5	0	
2925191000	Phthalimide	6.5	0	
2925199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2925199090	Other	6.5	0	
2925210000	Chlordimeform (ISO)	6.5	0	
2925291000	Diphenyl guanidine	6.5	0	
2925299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2925299090	Other	6.5	0	
2926100000	Acrylonitrile	6.5	0	
2926200000	1-Cyanoguanidine (dicyandiamide)	6.5	0	

2926300000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	6.5	0	
2926901000	Acetonitrile	6.5	0	
2926902000	1,4-diamino-2,3-dicyanoanthraquinon	6.5	0	
2926909010	Malono nitrile	6.5	0	
2926909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2926909099	Other	6.5	0	
2927001100	6-nitro-1-diazo-2-naphthol-4-sulfonic acid	6.5	0	
2927001900	Other	6.5	0	
2927002100	Azodicarbonamide	6.5	0	
2927002910	Azoisobutyronitrile	6.5	0	
2927002990	Other	6.5	0	
2927003000	Azoxy-compounds	6.5	0	
2928001000	Phenylhydrazine	6.5	0	
2928009010	Perillartine	6.5	0	
2928009020	Methylethyl ketoxime	6.5	0	
2928009091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2928009099	Other	6.5	5	
2929101000	Toluene diisocyanate	6.5	0	
2929102000	Diphenyl methane diisocyanate	6.5	0	
2929109000	Other	6.5	0	
2929901000	Isocyanides	6.5	0	
2929903000	Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	6.5	0	
2929904000	Diethyl-n,n-dimethylphosphoramidates	6.5	0	
2929905000	o-ethyl-2-diisopropylaminoethyl methylphosphonite	6.5	0	
2929906000	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	0	
2929909000	Other	6.5	0	
2930201010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2930201090	Other	6.5	3	
2930202010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2930202090	Other	6.5	0	
2930301000	Thiuram mono-sulphides	6.5	0	
2930302000	Thiuram di-sulphides	6.5	0	
2930303000	Thiuram tetra-sulphides	6.5	0	
2930400000	Methionine	6.5	0	
2930501000	Captafol (ISO)	6.5	0	
2930502000	Methamidophos (ISO)	6.5	0	
2930901000	Sodium-2-amino-4-methylthiobutylate	6.5	0	
2930902010	Thiourea	6.5	0	
2930902020	Thiocarbanilide	6.5	0	
2930902091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5	
2930902099	Other	6.5	0	
2930903010	Thioalcohols	6.5	0	
2930903020	Thiophenols	6.5	0	
2930903030	N,N-Diisopropyl-β-aminoethanthiol	6.5	0	

2930903040	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts	6.5	0	
2930904010	Thiodiglycol (INN) (bis(2-hydroxyethyl)sulphide)	6.5	3	
2930904020	Thioaniline	6.5	0	
2930904090	Other	6.5	0	
2930905010	2-Chloroethylchloromethylsulphide	6.5	0	
2930905020	Bis (2-chloroethyl) sulphide	6.5	0	
2930905030	Bis (2-chloroethylthio) methane	6.5	0	
2930905040	1,2-Bis (2-chloroethylthio) ethane	6.5	0	
2930905050	1,3-Bis (2-chloroethylthio)-n-propane	6.5	0	
2930905060	1,4-Bis (2-chloroethylthio)-n-butane	6.5	0	
2930905070	1,5-Bis (2-chloroethylthio)-n-pentane	6.5	0	
2930905081	Bis(2-chloroethylthiomethyl)ether	6.5	0	
2930905082	Bis(2-chloroethylthioethyl)ether	6.5	0	
2930905090	Other	6.5	0	
2930906000	[S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino) ethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl ($\leq C10$, including cycloalkyl) esters; alkylated or protonated salts thereof	6.5	0	
2930907000	O,O-Diethyl s-[2-(diethylamino) ethyl] phosphorothioate and its alkylated or protonated salts	6.5	0	
2930908000	O-Ethyl, S-phenyl ethylphosphonothiolothionate (fonofos)	6.5	0	
2930909010	Thioacids	6.5	0	
2930909020	Isothiocyanates	6.5	0	
2930909030	Cysteine	6.5	3	
2930909040	Cystine	6.5	3	
2930909050	Glutathion	6.5	5	
2930909060	8-Chloro-6-tosylotinic acid ethyl ester	6.5	0	
2930909070	Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	0	
2930909080	Dithiocarbonates (xanthates)	6.5	0	
2930909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5	
2930909099	Other	6.5	5	
2931002010	2-Chlorovinylchloroarsine	6.5	0	
2931002020	Bis (2-chlorovinyl) chloroarsine	6.5	0	
2931002030	Tris (2-chlorovinyl) arsine	6.5	0	
2931002091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2931002099	Other	6.5	0	
2931003100	[O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl ($\leq C10$, including cycloalkyl)esters; alkylated or protonated salts thereof	6.5	0	
2931003300	O-Isopropyl methylphosphonochloridate	6.5	0	
2931003400	O-Pinacolyl methylphosphonochloridate	6.5	0	
2931003500	O-Alkyl ($\leq C10$,including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	6.5	0	

2931003700	O-Alkyl ($\leq C_{10}$, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	6.5	0	
2931003911	Dimethyl methylphosphonate	6.5	0	
2931003912	Diethyl ethylphosphonate	6.5	0	
2931003913	Diethyl methylphosphonate	6.5	0	
2931003914	Dimethyl ethylphosphonate	6.5	0	
2931003915	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2931003919	Others	6.5	0	
2931004010	Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides	6.5	0	
2931004090	Other	6.5	0	
2931005010	Methyl phosphonyl dichloride	6.5	0	
2931005020	Methyl phosphinyl dichloride	6.5	0	
2931005030	Ethyl phosphonyl dichloride	6.5	0	
2931005040	Ethyl phosphinyl dichloride	6.5	0	
2931005090	Other	6.5	0	
2931009010	Dibutyl tin oxide	6.5	0	
2931009020	Diethyl aluminium chloride	6.5	0	
2931009091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2931009099	Other	6.5	3	
2932110000	Tetrahydrofuran	6.5	0	
2932120000	2-Furaldehyde (furfuraldehyde)	6.5	0	
2932131000	Furfuryl alcohol	6.5	0	
2932132000	Tetrahydrofurfuryl alcohol	6.5	0	
2932191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2932199000	Other	6.5	0	
2932211000	Coumarin	5	0	
2932212000	Methylcoumarins	5	0	
2932213000	Ethylcoumarins	5	0	
2932291000	Nonalactone	5	0	
2932292000	Undecalactone	5	0	
2932293000	Butyrolactone	5	0	
2932294000	Santonin	5	0	
2932295000	Phenolphthalein	5	0	
2932296000	Glucuronolactone	5	0	
2932297000	Dehydracetic acid and its salts	5	0	
2932298000	Acetyl ketene (diketene)	5	0	
2932299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2932299090	Other	5	0	
2932910000	Isosafrole	6.5	0	
2932920000	1-(1,3-Benzodioxol-5-yl)propane-2-one	6.5	0	
2932930000	Piperonal	6.5	0	
2932940000	Safrole	6.5	0	
2932950000	Tetrahydrocannabinols (all isomers)	6.5	0	
2932991000	Dioxanes	6.5	0	
2932992000	Benzofuran (coumarone)	6.5	0	
2932999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2932999090	Other	6.5	0	
2933111000	Methylene bis(1-phenyl-2,3-dimethyl-4-methylamino pyra zolone-5)	6.5	0	

2933119010	Phenazone (antipyrin)	6.5	0	
2933119030	Sulpyrine	6.5	0	
2933119040	Isopropyl antipyrin	6.5	0	
2933119091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2933119099	Other	6.5	0	
2933191000	Pyrazolone and its derivatives	6.5	0	
2933199010	Phenyl butazone	6.5	0	
2933199020	Pyrazolate	6.5	0	
2933199091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	3	
2933199099	Other	6.5	5	
2933211000	Hydantoin	6.5	0	
2933212000	Derivatives of hydantoin	6.5	0	
2933291000	Lysidine	6.5	0	
2933299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2933299090	Other	6.5	5	
2933311000	Pyridine	6.5	5	
2933312000	Salts of pyridine	6.5	0	
2933321000	Piperidine	6.5	3	
2933329000	Salts of piperidine	6.5	0	
2933330000	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	6.5	0	
2933391000	Isonicotinic acid hydrazide	6.5	0	
2933393000	3-Hydroxy-1-methylpiperidine	6.5	0	
2933394000	3-Quinuclidinyl benzilate	6.5	0	
2933395000	Quinuclidin-3-ol	6.5	0	
2933399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5	
2933399090	Other	6.5	3	
2933410000	Levorphanol (INN) and its salts	6.5	0	
2933491000	Pyrvinium pamoate	6.5	0	
2933499010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2933499090	Other	6.5	0	
2933520000	Malonylurea (barbituric acid) and its salts	6.5	0	
2933530000	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	6.5	0	
2933540000	Other derivatives of malonylurea (barbituric acid); salts thereof	6.5	0	
2933550000	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	6.5	0	
2933591100	5-fluorouracil	6.5	0	

2933591910	Pyrimidine	6.5	0	
2933591991	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2933591999	Other	6.5	0	
2933592010	Piperazine	6.5	0	
2933592020	Piperazine citrate	6.5	0	
2933592030	Piperazine adipate	6.5	0	
2933592040	1-amino-4-methylpiperazine	6.5	0	
2933592090	Other	6.5	5	
2933599000	Other	6.5	0	
2933610000	Melamine	6.5	0	
2933691000	Cyanuric chloride	3	0	
2933692000	Hexamethylene tetramine	6.5	0	
2933699010	Trimethylene trinitramine	6.5	0	
2933699091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2933699099	Other	6.5	0	
2933710000	6-Hexanelactam (epsilon-caprolactam)	3	0	
2933720000	Clobazam (INN) and methyprylon (INN)	6.5	0	
2933791000	Isatin	6.5	0	
2933792000	2-hydroxyquinoline	6.5	0	
2933793000	1-vinyl-2-pyrrolidone	6.5	0	
2933799000	Other	6.5	5	
2933910000	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof	6.5	0	
2933991000	Indole and its derivatives	6.5	0	
2933999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2933999090	Other	6.5	5	
2934101000	Aminothiazole and its derivative	6.5	0	
2934109010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2934109090	Other	6.5	0	
2934201000	Benzothiazole	6.5	0	
2934202000	Mercaptobenzothiazole	6.5	0	
2934203000	Dibenzothiazolyl disulphide	6.5	0	
2934209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2934209090	Other	6.5	0	
2934301000	Phenothiazine (thiodiphenyl amine)	6.5	0	
2934309000	Other	6.5	0	

2934910000	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	6.5	0	
2934991000	Morpholine	6.5	0	
2934992000	Nucleic acids, their salts and derivatives	6.5	0	
2934993000	7-Aminocephalosporanic acid	6.5	0	
2934999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5	
2934999090	Other	6.5	3	
2935002000	5-amino-2-methyl-n-phenyl benzene sulfonamide	6.5	0	
2935003000	Para-toluidine-3-sulfon anilide	6.5	0	
2935004000	2-amino-n-ethylbenzene sulfonanilide	6.5	0	
2935006000	Sulfamethoxazole	6.5	0	
2935007000	Sulfamethoxine	6.5	0	
2935008010	Sulphamine	6.5	0	
2935008020	Sulphapyridine	6.5	0	
2935008030	Sulphadiazine	6.5	0	
2935008040	Sulphamerazine	6.5	0	
2935008050	Sulphathiazole	6.5	0	
2935008090	Other	6.5	0	
2935009020	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2935009090	Other	6.5	5	
2936210000	Vitamins A and their derivatives	6.5	3	
2936220000	Vitamin B1 and its derivatives	6.5	3	
2936230000	Vitamin B2 and its derivatives	6.5	3	
2936240000	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	6.5	3	
2936250000	Vitamin B6 and its derivatives	6.5	3	
2936260000	Vitamin B12 and its derivatives	6.5	3	
2936271000	Ascorbic acid	6.5	3	
2936272000	Sodium ascorbate	6.5	3	
2936273000	Calcium ascorbate	6.5	3	
2936279000	Other	6.5	3	
2936281000	Alpha-tocopherol acetate	6.5	3	
2936289000	Other	6.5	3	
2936291010	Vitamin B9	6.5	3	
2936291090	Other	6.5	3	
2936292000	Vitamins D and their derivatives	6.5	3	
2936293000	Vitamin H and its derivatives	6.5	3	
2936294000	Vitamins K and their derivatives	6.5	3	
2936295000	Nicotinamide and its derivatives	6.5	3	
2936299000	Other	6.5	3	
2936901000	Provitamins, unmixed	6.5	0	
2936909000	Other	6.5	3	
2937111000	Of subheading 2933.9 or 2934.9	6.5	0	
2937119000	Other	0	0	
2937120000	Insulin and its salts	0	0	
2937191000	Of subheading 2933.9 or 2934.9	6.5	0	
2937199000	Other	0	0	
2937211000	Cortisone	0	0	
2937212000	Hydrocortisone	0	0	
2937213000	Prednisone	0	0	

2937214000	Prednisolone	0	0	
2937220000	Halogenated derivatives of corticosteroidal hormones	0	0	
2937230000	Oestrogens and progestogens	0	0	
2937292000	Of subheading 2914.50	5.5	0	
2937299000	Other	0	0	
2937310000	Epinephrine	0	0	
2937391000	Of subheading 2922.50	6.5	0	
2937399000	Other	0	0	
2937400000	Amino-acid derivatives	0	0	
2937501000	Of subheading 2918.19 or 2918.9	6.5	0	
2937502000	Of subheading 2934.9	6.5	0	
2937509000	Other	0	0	
2937901000	Of subheading 2933.9 or 2934.9	6.5	0	
2937909000	Other	0	0	
2938101000	Rutoside (rutin)	6.5	0	
2938102000	Derivatives of rutoside	6.5	0	
2938901000	Digitalis glycosides	6.5	0	
2938902000	Glycyrrhizin and glycyrrhizates	6.5	5	
2938903000	Saponins	6.5	0	
2938904000	Stevioside	6.5	3	
2938909000	Other	6.5	3	
2939111000	Morphine	0	0	
2939112000	Ethylmorphine	0	0	
2939113000	Codeine	0	0	
2939114000	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	8	0	
2939119000	Other	0	0	
2939190000	Other	0	0	
2939200000	Alkaloids of cinchona and their derivatives; salts thereof	0	0	
2939300000	Caffeine and its salts	0	0	
2939411000	Ephedrines	0	0	
2939419000	Salts of ephedrines	0	0	
2939421000	Pseudoephedrine (INN)	0	0	
2939429000	Salts of pseudoephedrine	0	0	
2939430000	Cathine (INN) and its salts	0	0	
2939491000	Norephedrin	0	0	
2939499000	Other	0	0	
2939510000	Fenetylline (INN) and its salts	0	0	
2939590000	Other	0	0	
2939611000	Ergometrine (INN)	0	0	
2939619000	Salts of ergometrine (INN)	0	0	
2939621000	Ergotamin (INN)	0	0	
2939629000	Salts of ergotamin (INN)	0	0	
2939631000	Lysergic acid	0	0	
2939639000	Salts of lysergic acid	0	0	
2939690000	Other	0	0	
2939910000	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	0	
2939991000	Atropine and homatropine	0	0	
2939992000	Arecoline	0	0	
2939993000	Piperine	0	0	
2939994000	Nicotine and its salts	0	0	
2939999000	Other	0	0	
2940001010	Galactose	6.5	0	
2940001020	Sorbose	6.5	0	

2940001030	Xylose	6.5	3	
2940001090	Other	6.5	0	
2940002010	Hydroxypropyl sucrose	6.5	0	
2940002090	Other	6.5	3	
2941101000	Penicilline G potassium	6.5	3	
2941109010	Penicilline G sodium	6.5	0	
2941109020	Penicilline V	6.5	0	
2941109090	Other	6.5	3	
2941201000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2941209000	Other	6.5	0	
2941301000	Chlorotetracycline	6.5	0	
2941302000	Oxy-tetracycline hydrochloride	6.5	0	
2941303000	Chlorotetracycline hydrochloride	6.5	0	
2941309000	Other	6.5	3	
2941400000	Chloramphenicol and its derivatives; salts thereof	6.5	3	
2941501000	Erythromycin thiocyanate	6.5	3	
2941509000	Other	6.5	3	
2941902000	11-alpha-chloro-6-deoxy-6-demethyl-6-methylene-5-oxytetracycline-paratoluene sulfonate	6.5	0	
2941909010	Kanamycine sulfate	6.5	3	
2941909020	Ledermycine	6.5	0	
2941909030	Gentamycine sulfate	6.5	3	
2941909040	Leucomycin	6.5	3	
2941909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
2941909099	Other	6.5	0	
2942001000	Ketenes	6.5	0	
2942009010	Copper acetoarsenite	6.5	0	
2942009090	Other	6.5	0	
3001201000	Gland extracts	0	0	
3001202000	Liver extracts	0	0	
3001203000	Gall bag extracts	0	0	
3001204000	Pancreas extracts	0	0	
3001205000	Stomach extracts	0	0	
3001209000	Other	0	0	
3001901010	Of human body	0	0	
3001901090	Other	0	0	
3001902010	Bear's gall	0	0	
3001902090	Other	0	0	
3001909010	Heparin and its salts	0	0	
3001909020	Of human body	0	0	
3001909090	Other	0	0	
3002101000	Preparations of blood fractions and put up in packings as medicaments	0	0	
3002102010	Haemoglobin	0	0	
3002102020	Globulins	0	0	
3002103000	Thrombin and prothrombinase	0	0	
3002109010	Antisera	0	0	
3002109020	Serums and blood plasma (excluding reproduced by synthesis)	0	0	
3002109090	Other	0	0	
3002200000	Vaccines for human medicine	0	0	
3002301000	Vaccines against foot and mouth disease	0	0	
3002309000	Other	0	0	
3002901000	Human blood	0	0	

3002902000	Animal blood (prepared for therapeutic, prophylactic or diagnostic uses)	0	0	
3002903010	Saxitoxin	6.5	0	
3002903020	Ricin	8	0	
3002903090	Other	0	0	
3002904000	Microbial culture	0	0	
3002905000	Virus and anti-virus	0	0	
3002906000	Bacteriophage	0	0	
3002909000	Other	0	0	
3003101000	Containing penicillines or derivatives thereof, with a penicillanic acid structure	8	3	
3003102000	Containing streptomycins or their derivatives	8	0	
3003201000	Anti-tuberculosis preparations and anti-cancer preparations	8	3	
3003209010	Preparations containing chloramphenicol	8	0	
3003209090	Other	8	0	
3003310000	Containing insulin	8	0	
3003391010	Preparations containing pituitary (anterior) hormones	8	0	
3003391020	Preparations containing pituitary (posterior) hormones	8	3	
3003392000	Preparations containing salivary gland hormones	8	0	
3003393000	Preparations containing thyroid and parathyroid hormones	8	0	
3003394000	Preparations containing anabolic steroids	8	0	
3003395000	Preparations containing adrenal cortical hormones	8	3	
3003396000	Preparations containing adrenal medulla hormones	8	0	
3003397000	Preparations containing male sex hormones	8	0	
3003398000	Preparations containing estrogens and gestagens, progestins	8	0	
3003399000	Other	8	3	
3003401000	Anti-cancer preparations	8	3	
3003409110	Preparations containing morphine	8	0	
3003409120	Preparations containing quinine	8	0	
3003409130	Preparations containing theobromine	8	0	
3003409210	Preparations containing caffeine	8	0	
3003409220	Preparations containing strychnine	8	0	
3003409230	Preparations containing ephedrine	8	0	
3003409310	Preparations containing cocaine	8	0	
3003409320	Preparations containing alkaloids of rye ergot	8	0	
3003409330	Preparations containing nicotine	8	0	
3003409400	Preparations containing atropine and homatropine	8	0	
3003409500	Preparations containing arecoline	8	0	
3003409600	Preparations containing piperine	8	0	
3003409900	Other	8	3	
3003901000	Anti-tuberculosis preparations anthelmintic preparations and anticancer preparations	8	3	
3003909100	Preparations containing aspirin	8	3	
3003909200	Preparations containing anti-allergic agents	8	3	
3003909300	Preparations containing vitamins	8	0	
3003909400	Preparations containing antler	8	0	
3003909500	Preparations containing ginseng	8	0	
3003909600	Preparations containing royal jelly	8	0	
3003909900	Other	8	0	

3004101000	Containing penicillins or derivatives thereof, with a penicillanic acid structure	8	0	
3004102000	Containing streptomycins or their derivatives	8	3	
3004201000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	0	
3004209100	Preparations containing chloramphenicol	8	3	
3004209200	Preparations containing erythromycin	8	0	
3004209300	Preparations containing oxy-tetracycline	8	3	
3004209400	Preparations containing kanamycin	8	0	
3004209900	Other	8	0	
3004310000	Containing insulin	8	3	
3004320000	Containing corticosteroid hormones, their derivatives or structural analogues	8	3	
3004391010	Preparations containing pituitary (anterior) hormones	8	3	
3004391020	Preparations containing pituitary (posterior) hormones	8	0	
3004392000	Preparations containing salivary gland hormones	8	0	
3004393000	Preparations containing thyroid and parathyroid hormones	8	0	
3004394000	Preparations containing anabolic steroids	8	0	
3004395000	Preparations containing adrenal medulla hormones	8	0	
3004396000	Preparations containing male sex hormones	8	0	
3004397000	Preparations containing estrogens and gestagens, progestins	8	0	
3004399000	Other	8	3	
3004401000	Anti-cancer preparations	8	3	
3004409110	Preparations containing morphine	8	0	
3004409120	Preparations containing quinine	8	0	
3004409130	Preparations containing theobromine	8	0	
3004409210	Preparations containing caffeine	8	0	
3004409220	Preparations containing strychnine	8	0	
3004409230	Preparations containing ephedrine	8	0	
3004409310	Preparations containing cocaine	8	0	
3004409320	Preparations containing alkaloids of rye ergot	8	0	
3004409330	Preparations containing nicotine	8	0	
3004409400	Preparations containing atropine and homatropine	8	3	
3004409500	Preparations containing arecoline	8	0	
3004409600	Preparations containing piperine	8	0	
3004409900	Other	8	0	
3004501000	Preparations containing vitamin A	8	3	
3004502010	Preparations containing vitamin B1	8	3	
3004502090	Other	8	3	
3004503000	Preparations containing vitamin C	8	3	
3004504000	Preparations containing vitamin D	8	0	
3004505000	Preparations containing vitamin E	8	3	
3004506000	Preparations containing vitamin H	8	3	
3004507000	Preparations containing vitamin K	8	3	
3004509000	Other	8	0	
3004901000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	0	
3004909100	Preparations containing aspirin	8	3	
3004909200	Preparations containing anti-allergic agents	8	3	
3004909300	Preparations containing antler	8	0	

3004909400	Preparations containing ginseng	8	3	
3004909500	Preparations containing royal jelly	8	0	
3004909900	Other	8	0	
3005101000	Adhesive plasters	0	0	
3005109000	Other	0	0	
3005901000	Waddings	0	0	
3005902000	Gauze	0	0	
3005903000	Bandages	0	0	
3005904000	Prepared dressings and poultices	0	0	
3005909000	Other	0	0	
3006101010	Sterile surgical catgut	0	0	
3006101020	Sterile suture materials (including sterile absorbable surgical or dental yarns)	0	0	
3006102000	Sterile tissue adhesives for surgical wound closure	0	0	
3006103000	Sterile laminaria and sterile laminaria tents	0	0	
3006104000	Sterile absorbable surgical or dental haemostatics	0	0	
3006105010	Of plastics	6.5	0	
3006105020	Of knitted or crocheted fabrics	8	0	
3006105090	Other	0	0	
3006200000	Blood-grouping reagents	0	0	
3006301000	Opacifying preparations for x-ray examination	0	0	
3006302000	Diagnostic reagents (designed to be administered to the patient)	0	0	
3006401000	Dental cements	0	0	
3006402000	Dental fillings	0	0	
3006403000	Bone reconstruction cements	0	0	
3006500000	First-aid boxes and kits	0	0	
3006600000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	0	
3006700000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6.5	3	
3006910000	Appliances identifiable for ostomy use	6.5	0	
3006921010	Skin and bone grafts	0	0	
3006921090	Other	0	0	
3006922010	Preparations of blood fractions and put up in packings as medicaments	0	0	
3006922020	Haemoglobin and globulins	0	0	
3006922031	Saxitoxin	6.5	0	
3006922032	Ricin	8	0	
3006922090	Other	0	0	
3006923000	Of heading 30.03 or 30.04	8	0	
3006924000	Of heading 30.05 or 30.06	0	0	
3006925000	Of subheading 3824.90	6.5	0	
3101001010	Guano	6.5	0	
3101001090	Other	6.5	0	
3101002000	Vegetable fertilisers	6.5	0	
3101003000	Fertilisers produced by the mixing or chemical treatment of animal or vegetable products	6.5	0	
3102101000	Agricultural fertilizers or for manufacturing agricultural fertilizers	2	0	
3102109000	Other	6.5	0	
3102210000	Ammonium sulphate	6.5	0	

3102291000	Double salts of ammonium sulphate and ammonium nitrate	6.5	0	
3102292000	Mixtures of ammonium sulphate and ammonium nitrate	6.5	0	
3102300000	Ammonium nitrate, whether or not in aqueous solution	6.5	0	
3102400000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	6.5	0	
3102501000	Natural	6.5	0	
3102509000	Other	6.5	0	
3102600000	Double salts and mixtures of calcium nitrate and ammonium nitrate	6.5	0	
3102800000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6.5	0	
3102901000	Double salts of calcium nitrate and magnesium nitrate	6.5	0	
3102909000	Other	6.5	0	
3103100000	Superphosphates	6.5	0	
3103901000	Disintegrated (calcined) calcium phosphates	6.5	0	
3103902000	Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine	6.5	0	
3103903000	Other calcium phosphate	6.5	0	
3103904000	Mixtures of phosphatic fertilisers	6.5	0	
3103909000	Other	6.5	0	
3104200000	Potassium chloride	0	0	
3104301000	Not more than 52 % by weight of K ₂ O	1	0	
3104309000	Other	6.5	0	
3104901010	Not more than 30 % by weight of K ₂ O	1	0	
3104901090	Other	6.5	0	
3104909000	Other	1	0	
3105100000	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	6.5	0	
3105200000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	6.5	0	
3105300000	Diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	0	
3105400000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	0	
3105510000	Containing nitrates and phosphates	6.5	0	
3105590000	Other	6.5	0	
3105600000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	6.5	0	
3105901000	Fertilisers containing nitrogen and potassium	6.5	0	
3105909000	Other	6.5	0	
3201100000	Quebracho extract	6.5	0	
3201200000	Wattle extract	6.5	0	
3201901010	Extracts from mangrove	6.5	0	
3201901020	Extracts from myrobolans	6.5	0	
3201901030	Extracts from sumach	6.5	0	
3201901040	Extracts from gambier	6.5	0	
3201901090	Other	6.5	0	
3201902000	Tannins (tannic acids) and their salts	6.5	0	
3201903000	Ethers or esters of tannins	6.5	0	
3201904000	Other derivatives of tannins	6.5	0	

3202101000	Aromatic syntans	6.5	0	
3202102000	Alkylsulphonylchlorides	6.5	0	
3202103000	Resinic tanning products	6.5	0	
3202109000	Other	6.5	0	
3202901000	Inorganic tanning products	6.5	0	
3202902000	Artificial bates	6.5	0	
3202909000	Other	6.5	0	
3203001100	Natural indigo	6.5	0	
3203001910	Logwood	6.5	0	
3203001920	Sandal wood	6.5	0	
3203001930	Chlorophyll	6.5	0	
3203001990	Other	6.5	0	
3203002010	Cochineal	6.5	0	
3203002020	Kermes	6.5	0	
3203002030	Sepia	6.5	0	
3203002090	Other	6.5	0	
3203003000	Preparations based on colouring matter of vegetable or animal origin	6.5	0	
3204111000	Preparations based on disperse dyes (press cake)	4	0	
3204119000	Other	8	0	
3204121000	Acid dyes and preparations based thereon	8	0	
3204122000	Mordant dyes and preparations based thereon	8	0	
3204130000	Basic dyes and preparations based thereon	8	0	
3204140000	Direct dyes and preparations based thereon	8	0	
3204150000	Vat dyes (including those usable in that state as pigments) and preparations based thereon	8	0	
3204160000	Reactive dyes and preparations based thereon	8	0	
3204170000	Pigments and preparations based thereon	8	0	
3204191000	Organic solvent dyes and preparations based thereon	8	0	
3204192000	Rapid dyes and preparations based thereon	8	0	
3204193000	Sulphide dyes and sulphide vat dyes and preparations based thereon	8	0	
3204199000	Other	8	0	
3204200000	Synthetic organic products of a kind used as fluorescent brightening agents	6.5	0	
3204901000	Synthetic organic products of the kind used as luminophores	6.5	0	
3204909000	Other	6.5	0	
3205001000	Pigment plastic colour bases	6.5	0	
3205009000	Other	6.5	0	
3206110000	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	6.5	0	
3206190000	Other	6.5	0	
3206200000	Pigments and preparations based on chromium compounds	6.5	0	
3206411000	Ultramarine	6.5	0	
3206419000	Other	6.5	0	
3206421000	Lithopones	6.5	0	
3206429000	Other	6.5	0	
3206491000	Zinc grey	6.5	0	
3206492000	Mineral black	6.5	0	
3206493000	Coloured earths	6.5	0	
3206494000	Soluble vandyke brown	6.5	0	

3206495000	Pigments based on cobalt compounds	6.5	0	
3206496000	Pigments and preparations based on cadmium compounds	6.5	0	
3206499000	Other	6.5	0	
3206500000	Inorganic products of a kind used as luminophores	6.5	0	
3207100000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	6.5	0	
3207201000	Vitrifiable enamels and glazes	6.5	0	
3207202000	Engobes (slips)	6.5	0	
3207209000	Other	6.5	0	
3207301000	Of gold	6.5	0	
3207302000	Of platinum	6.5	0	
3207303000	Of palladium	6.5	0	
3207304000	Of silver	6.5	0	
3207309000	Other	6.5	0	
3207400000	Glass frit and other glass, in the form of powder, granules or flakes	6.5	0	
3208101010	Enamels	6.5	0	
3208101090	Other	6.5	0	
3208102000	Varnishes (including lacquers)	6.5	0	
3208103000	Solutions as defined in Note 4 to this Chapter	6.5	0	
3208201011	Enamels	6.5	0	
3208201019	Other	6.5	0	
3208201020	Varnishes (including lacquers)	6.5	0	
3208201030	Solutions as defined in Note 4 to this Chapter	6.5	0	
3208202011	Enamels	6.5	0	
3208202019	Other	6.5	0	
3208202020	Varnishes (including lacquers)	6.5	0	
3208202030	Solutions as defined in Note 4 to this Chapter	6.5	0	
3208901011	Enamels	6.5	0	
3208901019	Other	6.5	0	
3208901020	Varnishes (including lacquers)	6.5	0	
3208901030	Solutions as defined in Note 4 to this Chapter	6.5	0	
3208909011	Enamels	6.5	0	
3208909019	Other	6.5	0	
3208909020	Varnishes (including lacquers)	6.5	0	
3208909030	Solutions as defined in Note 4 to this Chapter	6.5	0	
3209101011	Enamels	6.5	0	
3209101019	Other	6.5	3	
3209101020	Varnishes (including lacquers)	6.5	0	
3209102010	Paints (including enamels)	6.5	0	
3209102020	Varnishes (including lacquers)	6.5	0	
3209901011	Enamels	6.5	0	
3209901019	Other	6.5	0	
3209901020	Varnishes (including lacquers)	6.5	0	
3209909011	Enamels	6.5	0	
3209909019	Other	6.5	0	
3209909020	Varnishes (including lacquers)	6.5	0	
3210001011	Enamels	6.5	0	
3210001019	Other	6.5	0	
3210001091	Enamels	6.5	0	
3210001099	Other	6.5	0	
3210002010	Oil varnishes	6.5	0	
3210002020	Varnishes and lacquers based on lac, natural gum or resins	6.5	0	

3210002030	Varnishes based on bitumen,pitch or similar products	6.5	0	
3210002040	Liquid varnishes containing no solvent	6.5	0	
3210003010	Distempers	6.5	0	
3210003090	Other	6.5	0	
3211000000	Prepared driers	6.5	0	
3212100000	Stamping foils	6.5	0	
3212901000	Dyes and other colouring matter put up in forms or packings for retail sale	6.5	0	
3212909000	Other	6.5	0	
3213101000	Oil colours	6.5	0	
3213102000	Water colours	6.5	0	
3213109000	Other	6.5	0	
3213901000	Oil colours	6.5	0	
3213902000	Water colours	6.5	0	
3213909000	Other	6.5	0	
3214101060	Based on rubber	6.5	0	
3214101080	Resin mastics and cements	6.5	0	
3214101090	Other	6.5	0	
3214102000	Painters' fillings	6.5	0	
3214109000	Other	6.5	0	
3214900000	Other	6.5	0	
3215110000	Black	6.5	0	
3215190000	Other	6.5	0	
3215901000	Writing ink	6.5	0	
3215902000	Drawing ink	6.5	0	
3215903000	Copying ink	6.5	0	
3215904010	Of oil	6.5	0	
3215904020	Of water	6.5	0	
3215904030	Of oil and water	6.5	0	
3215905000	Metalic ink	6.5	0	
3215906010	Of oil	6.5	0	
3215906020	Of water	6.5	0	
3215906030	Of oil and water	6.5	0	
3215909000	Other	6.5	0	
3301120000	Of orange	5	5	
3301130000	Of lemon	5	5	
3301190000	Other	5	5	
3301240000	Of peppermint (Mentha piperita)	5	5	
3301250000	Of other mints	5	5	
3301291000	Vanilla oil	5	5	
3301292000	Citronella oil	5	5	
3301293000	Cinnamon bark oil	5	5	
3301294000	Cinnamon leaf oil	5	5	
3301299000	Other	5	5	
3301300000	Resinoids	8	7	
3301901000	Terpenic by-products of the deterpenation of essential oils	8	7	
3301902000	Concentrates of essential oils	8	7	
3301903000	Aqueous distillates and aqueous solutions of essential oils	8	7	
3301904100	Of opium	8	7	
3301904200	Of liquorice	8	7	
3301904300	Of hops	30	7	
3301904400	Of pyrethrum or of the roots of plants containing rotenone	8	7	
3301904510	Of white ginseng	20	15	
3301904520	Of red ginseng	754.3	15	
3301904530	Of other ginseng	20	15	

3301904600	Of cashew nut shell liquid	8	3	
3301904700	Of natural lacquer	8	3	
3301904800	Other	8	3	
3302101000	Of a kind used in the food industries	6.5	0	
3302102011	Compound alcoholic preparations	30	0	
3302102019	Other	8	0	
3302102090	Other	6.5	0	
3302900000	Other	6.5	5	
3303001000	Perfumes and scents	6.5	0	
3303002000	Toilet waters	6.5	0	
3304101000	Lipsticks	6.5	0	
3304109000	Other	6.5	0	
3304201000	Eye shadows	6.5	3	
3304209000	Other	6.5	0	
3304301000	Nail enamels	6.5	3	
3304309000	Other	6.5	0	
3304911000	Face powders	6.5	0	
3304912000	Baby powders (including talcum powder)	6.5	0	
3304919000	Other	6.5	0	
3304991000	Skin care cosmetics	6.5	3	
3304992000	Make-up cosmetics	6.5	0	
3304993000	Baby cosmetics	6.5	0	
3304999000	Other	6.5	0	
3305100000	Shampoos	6.5	0	
3305200000	Preparations for permanent waving or straightening	6.5	0	
3305300000	Hair lacquers	6.5	3	
3305901000	Hair rinses	6.5	3	
3305902000	Hair creams	6.5	0	
3305909000	Other	6.5	0	
3306100000	Dentifrices	6.5	0	
3306201011	Not more than 70 decitex	8	0	
3306201019	Other	8	0	
3306201020	Of measuring per single yarn more than 50 tex	8	0	
3306209000	Other	8	3	
3306901000	Preparation for oral hygiene	6.5	5	
3306902000	Preparations for dental hygiene	6.5	5	
3307101000	After-shaving lotions	6.5	5	
3307109000	Other	6.5	0	
3307200000	Personal deodorants and antiperspirants	6.5	0	
3307301000	Perfumed bath salts	6.5	0	
3307302000	Other bath preparations	6.5	0	
3307410000	"Agarbatti" and other odoriferous preparations which operate by burning	6.5	0	
3307490000	Other	6.5	0	
3307901000	Depilatories	6.5	5	
3307902000	Scented sachets	6.5	3	
3307903000	Contact lens solutions or artificial eye solutions	6.5	0	
3307909000	Other	6.5	0	
3401111000	Medicated soaps	6.5	0	
3401119000	Other	6.5	0	
3401191010	Laundry soaps	6.5	0	
3401191090	Other	6.5	0	
3401192000	Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	6.5	0	
3401200000	Soap in other forms	6.5	0	

3401300000	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	6.5	0	
3402110000	Anionic	8	0	
3402120000	Cationic	8	0	
3402131000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
3402139000	Other	8	0	
3402190000	Other	8	0	
3402201000	Washing preparations	6.5	0	
3402202000	Cleaning preparations	6.5	0	
3402209000	Other	6.5	0	
3402901000	Surface-active preparations	6.5	0	
3402902000	Washing preparations	6.5	0	
3402903000	Cleaning preparations	6.5	3	
3403111000	Preparations for the treatment of textile materials	6.5	0	
3403112000	Preparations for the treatment of leather or furskins	6.5	0	
3403119000	Other	6.5	0	
3403191000	Cutting oil preparations	6.5	0	
3403192000	Bolt or nut release preparations	6.5	0	
3403193000	Anti-rust or anti-corrosion preparations	6.5	0	
3403194000	Mold release preparations	6.5	0	
3403195000	Lubricating preparations used in wire-drawing	6.5	0	
3403199000	Other	6.5	0	
3403911000	Preparations for the treatment of textile materials	6.5	0	
3403912000	Preparations for the treatment of leather or furskins	6.5	0	
3403919000	Other	6.5	0	
3403991000	Cutting oil preparations	6.5	0	
3403992000	Lubricating preparations used in wire-drawing	6.5	0	
3403999000	Other	6.5	0	
3404200000	Of poly(oxyethylene) (polyethylene glycol)	6.5	0	
3404901010	Of chloroparaffines	6.5	0	
3404901020	Of opals	6.5	0	
3404901030	Of polyalkylenes	6.5	0	
3404901040	Of chemically modified lignite	6.5	0	
3404901090	Other	6.5	3	
3404902000	Prepared waxes	6.5	0	
3405100000	Polishes, creams and similar preparations for footwear or leather	6.5	0	
3405200000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	6.5	0	
3405300000	Polishes and similar preparations for coachwork, other than metal polishes	6.5	0	
3405400000	Scouring pastes and powders and other scouring preparations	6.5	0	
3405901010	Based on chalk	6.5	0	
3405901020	Based on kieselguhr	6.5	0	
3405901030	Based on diamond powder or dust	6.5	0	
3405901090	Other	6.5	0	
3405909000	Other	6.5	0	
3406000000	Candles, tapers and the like	6.5	0	
3407001000	Modelling pastes	6.5	0	

3407002000	Preparations known as "dental wax" or as "dental impression compounds"	6.5	5	
3407003000	Other preparations for use in dentistry, with a basis of plaster	6.5	0	
3501101000	For manufacturing coffee creamer	8	7	
3501109000	Other	20	7	
3501901110	For manufacturing coffee creamer	8	7	
3501901190	Other	20	7	
3501901200	Other casein derivatives	20	7	
3501902000	Casein glues	20	18	
3502110000	Dried	8	10	
3502190000	Other	8	10	
3502200000	Milk albumin, including concentrates of two or more whey proteins	8	5	
3502901000	Albuminates and other albumin derivatives	8	5	
3502909000	Other	8	5	
3503001010	Gelatin	8	7	
3503001020	Gelatin derivatives	8	5	
3503002000	Isinglass	8	3	
3503003000	Other glues of animal origin	8	3	
3504001010	Peptones	8	10	
3504001020	Derivatives of peptones	8	3	
3504002010	Keratins	8	3	
3504002020	Nucleoproteids	8	3	
3504002030	Protein isolates	8	3	
3504002090	Other	8	3	
3504003000	Hide powder	8	0	
3505101000	Dextrins	8	7	
3505102000	Soluble starch (amylogen)	8	10	
3505103000	Roasted starches	385.7	10	
3505104010	For food	385.7	10	
3505104090	Other	385.7	10	
3505105010	For food	385.7	10	
3505105090	Other	385.7	10	
3505109010	For food	385.7	10	
3505109090	Other	385.7	10	
3505201000	Starch glues	201.2	10	
3505202000	Dextrin glues	201.2	10	
3505209000	Other	201.2	10	
3506101000	Based on rubber	6.5	0	
3506102000	Based on plastic (including artificial resins)	6.5	0	
3506109000	Other	6.5	0	
3506910000	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.5	0	
3506991000	Vienna glues	6.5	0	
3506992000	Glues obtained by chemically treating natural gums	6.5	0	
3506993000	Glues based on silicates	6.5	0	
3506999000	Other	6.5	0	
3507100000	Rennet and concentrates thereof	6.5	3	
3507901010	Trypsin	6.5	0	
3507901020	Chymotrypsin	6.5	0	
3507901030	Alpha-amylase	6.5	0	
3507901040	Lipase	6.5	0	
3507901090	Other	6.5	0	
3507902000	Pepsin	6.5	0	
3507903000	Malt enzymes	6.5	0	
3507904010	Papain	6.5	0	

3507904020	Bromelain	6.5	0	
3507904030	Ficin	6.5	0	
3507906010	Amylase	6.5	0	
3507906020	Protease	6.5	0	
3507907000	Pectic enzymes	6.5	0	
3507908000	Cytochrome C oxidase	6.5	0	
3507909000	Other	6.5	0	
3601001000	Black powders	6.5	0	
3601002000	Smokeless powders	6.5	0	
3602000000	Prepared explosives, other than propellant powders.	6.5	0	
3603001000	Safety fuses	6.5	0	
3603002000	Detonating fuses	6.5	0	
3603003000	Percussion or detonating caps	6.5	0	
3603004000	Igniters	6.5	0	
3603005000	Electric detonators	6.5	0	
3604100000	Fireworks	6.5	0	
3604901000	Signalling flares	6.5	0	
3604909000	Other	6.5	0	
3605001000	Yellow phosphorus match	6.5	0	
3605009000	Other	6.5	0	
3606100000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm ³	6.5	0	
3606901010	Meta fuel	6.5	0	
3606901020	Hexamine	6.5	0	
3606901030	Solidified alcohols	6.5	0	
3606901090	Other	6.5	0	
3606902010	Lighter flints	6.5	0	
3606902090	Other	6.5	0	
3606909010	Lighter flints	6.5	0	
3606909090	Other	6.5	0	
3701100000	For X-ray	6.5	0	
3701200000	Instant print film	6.5	0	
3701301000	For making semiconductor	6.5	0	
3701309100	For graphic art	6.5	0	
3701309200	For printed circuit board	6.5	0	
3701309910	For astronomy	6.5	0	
3701309920	For aerial photography	6.5	0	
3701309991	For Flat Panel Display (blank mask)	3	0	
3701309999	Other	6.5	0	
3701911000	For making semiconductor	6.5	0	
3701919100	For graphic art	6.5	0	
3701919200	For printed circuit board	6.5	0	
3701919910	For astronomy	6.5	0	
3701919920	For aerial photography	6.5	0	
3701919990	Other	6.5	0	
3701991000	For making semiconductor	3	0	
3701999100	For graphic art	6.5	0	
3701999200	For printed circuit board	6.5	0	
3701999910	For astronomy	6.5	0	
3701999920	For aerial photography	6.5	0	
3701999990	Other	6.5	0	
3702100000	For X-ray	6.5	0	
3702311110	Negatives	6.5	0	
3702311120	Positives	6.5	0	
3702311210	Negatives	6.5	0	
3702311220	Positives	6.5	0	

3702311910	Negatives	6.5	0	
3702311920	Positives	6.5	0	
3702312000	For graphic art	6.5	0	
3702313000	For printed circuit board	6.5	0	
3702319010	For photo-electric sound recording	6.5	0	
3702319020	For aerial photography	6.5	0	
3702319090	Other	6.5	0	
3702321110	Negatives	6.5	0	
3702321120	Positives	6.5	0	
3702321210	Negatives	6.5	0	
3702321220	Positives	6.5	0	
3702321910	Negatives	6.5	0	
3702321920	Positives	6.5	0	
3702322000	For graphic art	6.5	0	
3702323000	For printed circuit board	6.5	0	
3702329010	For photo-electric sound recording	6.5	0	
3702329020	For aerial photography	6.5	0	
3702329030	Instant print film	6.5	0	
3702329090	Other	6.5	0	
3702391110	Negatives	6.5	0	
3702391120	Positives	6.5	0	
3702391210	Negatives	6.5	0	
3702391220	Positives	6.5	0	
3702391910	Negatives	6.5	0	
3702391920	Positives	6.5	0	
3702392000	For graphic art	6.5	0	
3702393000	For printed circuit board	6.5	0	
3702399010	For photo-electric sound recording	6.5	0	
3702399020	For aerial photography	6.5	0	
3702399090	Other	6.5	0	
3702411010	Negatives	6.5	0	
3702411020	Positives	6.5	0	
3702412000	For graphic art	6.5	0	
3702413000	For printed circuit board	6.5	0	
3702419010	For photo-electric sound recording	6.5	0	
3702419020	For aerial photography	6.5	0	
3702419090	Other	6.5	0	
3702421010	Negatives	6.5	0	
3702421020	Positives	6.5	0	
3702422000	For graphic art	6.5	0	
3702423000	For printed circuit board	6.5	0	
3702429010	For photo-electric sound recording	6.5	0	
3702429020	For aerial photography	6.5	0	
3702429090	Other	6.5	0	
3702431010	Negatives	6.5	0	
3702431020	Positives	6.5	0	
3702432000	For graphic art	6.5	0	
3702433000	For printed circuit board	6.5	0	
3702439010	For photo-electric sound recording	6.5	0	
3702439020	For aerial photography	6.5	0	
3702439090	Other	6.5	0	
3702441010	Negatives	6.5	0	
3702441020	Positives	6.5	0	
3702442000	For graphic art	6.5	0	
3702443000	For printed circuit board	6.5	0	
3702449010	For photo-electric sound recording	6.5	0	
3702449020	For aerial photography	6.5	0	
3702449090	Other	6.5	0	

3702511010	Negatives	6.5	0	
3702511020	Positives	6.5	0	
3702512000	For graphic art	6.5	0	
3702513000	For printed circuit board	6.5	0	
3702519010	For photo-electric sound recording	6.5	0	
3702519020	For aerial photography	6.5	0	
3702519090	Other	6.5	0	
3702521010	Negatives	6.5	0	
3702521020	Positives	6.5	0	
3702522000	For graphic art	6.5	0	
3702523000	For printed circuit board	6.5	0	
3702529010	For photo-electric sound recording	6.5	0	
3702529020	For aerial photography	6.5	0	
3702529090	Other	6.5	0	
3702530000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m for slides	6.5	0	
3702541010	Negatives	6.5	0	
3702541020	Positives	6.5	0	
3702542000	For graphic art	6.5	0	
3702543000	For printed circuit board	6.5	0	
3702549010	For photo-electric sound recording	6.5	0	
3702549020	For aerial photography	6.5	0	
3702549090	Other	6.5	0	
3702551010	Negatives	6.5	0	
3702551020	Positives	6.5	0	
3702552000	For graphic art	6.5	0	
3702553000	For printed circuit board	6.5	0	
3702559010	For photo-electric sound recording	6.5	0	
3702559020	For aerial photography	6.5	0	
3702559090	Other	6.5	0	
3702561010	Negatives	6.5	0	
3702561020	Positives	6.5	0	
3702562000	For graphic art	6.5	0	
3702563000	For printed circuit board	6.5	0	
3702569010	For photo-electric sound recording	6.5	0	
3702569020	For aerial photography	6.5	0	
3702569090	Other	6.5	0	
3702911010	Negatives	6.5	0	
3702911020	Positives	6.5	0	
3702912000	For graphic art	6.5	0	
3702913000	For printed circuit board	6.5	0	
3702919010	For photo-electric sound recording	6.5	0	
3702919020	For aerial photography	6.5	0	
3702919090	Other	6.5	0	
3702931010	Negatives	6.5	0	
3702931020	Positives	6.5	0	
3702932000	For graphic art	6.5	0	
3702933000	For printed circuit board	6.5	0	
3702939010	For photo-electric sound recording	6.5	0	
3702939020	For aerial photography	6.5	0	
3702939090	Other	6.5	0	
3702941010	Negatives	6.5	0	
3702941020	Positives	6.5	0	
3702942000	For graphic art	6.5	0	
3702943000	For printed circuit board	6.5	0	
3702949010	For photo-electric sound recording	6.5	0	
3702949020	For aerial photography	6.5	0	

3702949090	Other	6.5	0	
3702951010	Negatives	6.5	0	
3702951020	Positives	6.5	0	
3702952000	For graphic art	6.5	0	
3702953000	For printed circuit board	6.5	0	
3702959010	For photo-electric sound recording	6.5	0	
3702959020	For aerial photography	6.5	0	
3702959090	Other	6.5	0	
3703101010	For x-ray	6.5	0	
3703101020	For electro-cardiograph	6.5	0	
3703101030	For photo-copying	6.5	0	
3703101040	For recording	6.5	0	
3703101090	Other	6.5	0	
3703109010	For x-ray	6.5	0	
3703109020	For electro-cardiograph	6.5	0	
3703109030	For photo-copying	6.5	0	
3703109040	For recording	6.5	0	
3703109090	Other	6.5	0	
3703201000	For x-ray	6.5	0	
3703202000	For electro-cardiograph	6.5	0	
3703203000	For photo-copying	6.5	0	
3703204000	For recording	6.5	0	
3703209000	Other	6.5	0	
3703901000	For x-ray	6.5	0	
3703902000	For electro-cardiograph	6.5	0	
3703903000	For photo-copying	6.5	0	
3703904000	For recording	6.5	0	
3703909000	Other	6.5	0	
3704001110	For news	0	0	
3704001120	Cinematographic film exposed overseas in the working of a motion picture by a republic of Korea producer (only Republic of Korea actors appearing in film)	0	0	
3704001190	Other	0	0	
3704001200	For offset reproduction, producing postcard, illustrated postcard, cards and calendars	0	0	
3704001300	For making semiconductor	0	0	
3704001900	Other	0	0	
3704002000	Photographic paper, paperboard and textiles	6.5	0	
3705101000	For producing postcard, illustrated postcard, cards and calendars	6.5	0	
3705109000	Other	0	0	
3705901000	For making semiconductor	3	0	
3705902010	X-ray pictured	0	0	
3705902020	Books copied	0	0	
3705902030	Document copied	0	0	
3705903000	Microfilms	0	0	
3705909010	For academic research	0	0	
3705909020	For astronomy	0	0	
3705909030	For aerial photography	0	0	
3705909090	Other	0	0	
3706101000	Consisting only of sound track	6.5% or 195won/m	0	
3706102000	For news	6.5% or 4won/m	0	
3706103010	Rush	6.5% or 26won/m	0	
3706103020	Other negative joint-produced cinematography	6.5% or 468won/m	0	

3706103030	Other positive joint-produced cinematography	6.5% or 78won/m	0	
3706104000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea	6.5% or 26won/m	0	
3706105010	Negatives	6.5% or 1,092won/m	0	
3706105020	Positives	6.5% or 182won/m	3	
3706106010	Negatives	6.5% or 1,560won/m	0	
3706106020	Positives	6.5% or 260won/m	0	
3706901000	Consisting only of sound track	6.5% or 9won/m	0	
3706902000	For news	6.5% or 5won/m	0	
3706903010	Rush	6.5% or 26won/m	0	
3706903020	Other negative joint-produced cinematography	6.5% or 468won/m	0	
3706903030	Other positive joint-produced cinematography	6.5% or 78won/m	0	
3706904000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinmatograph film made by a Korean producer in Korea	6.5% or 26won/m	3	
3706905010	Negatives	6.5% or 25won/m	0	
3706905020	Positives	6.5% or 8won/m	0	
3706906010	Negatives	6.5% or 1,092won/m	0	
3706906020	Positives	6.5% or 182won/m	0	
3707100000	Sensitising emulsions	6.5	0	
3707901010	For making semiconductor	6.5	0	
3707901090	Other	6.5	0	
3707902100	For colour photography	6.5	0	
3707902910	For X-ray	6.5	0	
3707902920	For graphic art	6.5	0	
3707902990	Other	6.5	0	
3707903100	For colour photography	6.5	0	
3707903910	For X-ray	6.5	0	
3707903920	For graphic art	6.5	0	
3707903990	Other	6.5	0	
3707909100	Intensifiers and reducers	6.5	0	
3707909200	Toners	6.5	0	
3707909300	Clearing agents	6.5	0	
3707909400	Flash light materials	6.5	0	
3707909900	Other	6.5	0	
3801101000	For manufacturing secondary battery	4	0	
3801109000	Other	6.5	0	
3801200000	Colloidal or semi-colloidal graphite	6.5	0	
3801300000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	6.5	0	
3801900000	Other	6.5	0	
3802100000	Activated carbon	6.5	0	
3802901010	Activated diatomite	6.5	0	
3802901020	Activated clays and activated earths	6.5	0	

3802901090	Other	6.5	0	
3802902000	Animal black (including spent animal black)	6.5	0	
3803000000	Tall oil, whether or not refined.	5	0	
3804001000	Liquid	6.5	0	
3804009000	Other	6.5	0	
3805101000	Gum spirits of turpentine	6.5	0	
3805102000	Wood turpentine	6.5	0	
3805103000	Sulphate turpentine	6.5	0	
3805900000	Other	6.5	0	
3806101000	Rosin	6.5	7	
3806102000	Resin acids	6.5	0	
3806201000	Salts of rosin	6.5	0	
3806202000	Salts of resin acids	6.5	0	
3806209000	Other	6.5	0	
3806300000	Ester gums	6.5	0	
3806902000	Resin gum	6.5	0	
3806903000	Rosin spirit and rosin oil	6.5	0	
3806909000	Other	6.5	0	
3807001000	Wood tar, wood tar oils and wood creosote	6.5	0	
3807002000	Wood naphtha	6.5	0	
3807003000	Vegetable pitch	6.5	0	
3807009010	Pyroligneous liquid	6.5	7	
3807009090	Other	6.5	0	
3808501000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
3808509000	Other	6.5	3	
3808911000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5	
3808919000	Other	6.5	0	
3808921000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
3808929000	Other	6.5	0	
3808931000	Herbicides	6.5	0	
3808932000	Anti-sprouting products	6.5	0	
3808933000	Plant-growth regulators	6.5	0	
3808940000	Disinfectants	6.5	0	
3808991000	Rodenticides	6.5	0	
3808999000	Other	6.5	0	
3809100000	With a basis of amylaceous substances	8	10	
3809910000	Of a kind used in the textile or like industries	6.5	0	
3809920000	Of a kind used in the paper or like industries	6.5	0	
3809930000	Of a kind used in the leather or like industries	6.5	0	
3810101000	Pickling preparations for metal surfaces	6.5	0	
3810109000	Other	6.5	0	
3810901000	Fluxes and other auxiliary preparations for soldering, brazing or welding	6.5	0	
3810909000	Other	6.5	0	
3811110000	Based on lead compounds	6.5	0	
3811190000	Other	6.5	0	
3811210000	Containing petroleum oils or oils obtained from bituminous minerals	5	0	
3811290000	Other	5	0	
3811900000	Other	6.5	0	

3812101000	Based on diphenylguanidine	6.5	0	
3812102000	Based on dithiocarbamates	6.5	0	
3812103000	Based on thiuram sulphides	6.5	0	
3812104000	Based on hexamethylene tetramine	6.5	0	
3812105000	Based on mercaptobenzothiazole	6.5	0	
3812106000	Based on dibenzothiazyle disulphide	6.5	0	
3812109000	Other	6.5	0	
3812200000	Compound plasticisers for rubber or plastics	6.5	0	
3812301000	Anti-oxidising preparations	6.5	0	
3812302000	Other compound stabilisers	6.5	0	
3813001000	Preparations for fire-extinguishers	6.5	0	
3813002000	Charges for fire-extinguishers	6.5	0	
3813003000	Charged fire-extinguishing grenades	6.5	0	
3814001010	Mixtures of acetones, methyl acetate and methanol	6.5	0	
3814001020	Mixtures of ethyl acetate, butyl alcohol and toluene	6.5	0	
3814001090	Other	6.5	0	
3814002110	For making semiconductor	6.5	0	
3814002190	Other	6.5	0	
3814002900	Other	6.5	0	
3815110000	With nickel or nickel compounds as the active substance	6.5	0	
3815121000	With platinum metal or platinum compounds	6.5	0	
3815122000	Of palladium or palladium compounds	6.5	0	
3815129000	Other	6.5	0	
3815191000	With iron or iron compounds as the active substance	6.5	0	
3815192000	Of titanium or titanium compounds	6.5	0	
3815199000	Other	6.5	0	
3815901000	Reaction initiators	6.5	0	
3815909000	Other	6.5	0	
3816001000	Refractory cements	6.5	0	
3816002000	Refractory mortars	6.5	0	
3816003000	Refractory concretes	6.5	0	
3816009000	Other	6.5	0	
3817000000	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 2707 or 2902	6.5	0	
3818001000	Chemical elements doped for use in electronics	0	0	
3818002000	Chemical compounds doped for use in electronics	0	0	
3819001000	Hydraulic brake fluids	6.5	0	
3819002000	Other prepared liquids for hydraulic transmission	6.5	0	
3820001000	Anti-freezing preparations	6.5	0	
3820002000	Prepared de-icing fluids	6.5	0	
3821000000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	6.5	0	
3822001011	Of other plates, sheets, film, foil and strip of plastics	0	0	
3822001012	Other articles of plastics	0	0	
3822001013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	0	
3822001014	Litumuth testing paper and other similar testing paper	0	0	
3822001019	Other	0	0	

3822001020	Prepared, not on a backing	0	0	
3822001091	Of other plates, sheets, film, foil and strip of plastics	6.5	0	
3822001092	Other articles of plastics	6.5	3	
3822001093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	0	
3822001099	Other	8	0	
3822002011	Of other plates, sheets, film, foil and strip of plastics	0	0	
3822002012	Other articles of plastics	0	0	
3822002013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	0	
3822002014	Litumuth testing paper and other similar testing paper	0	0	
3822002019	Other	0	0	
3822002020	Prepared, not on a backing	0	0	
3822002091	Of other plates, sheets, film, foil and strip of plastics	6.5	0	
3822002092	Other articles of plastics	6.5	0	
3822002093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	0	
3822002099	Other	8	0	
3822003041	Of 0 % rate in the Tariff Schedules	0	0	
3822003042	Of 1 % rate in the Tariff Schedules	1	0	
3822003043	Of 2 % rate in the Tariff Schedules	2	0	
3822003044	Of 3 % rate in the Tariff Schedules	3	0	
3822003045	Of 4 % rate in the Tariff Schedules	4	0	
3822003046	Of 5 % rate in the Tariff Schedules	5	0	
3822003047	Of 5.4 % rate in the Tariff Schedules	5.4	0	
3822003048	Of 6.5 % rate in the Tariff Schedules	6.5	0	
3822003049	Of 7 % rate in the Tariff Schedules	7	0	
3822003050	Of 8 % rate in the Tariff Schedules	8	0	
3822003051	Of 10 % rate in the Tariff Schedules	10	0	
3822003052	Of 20 % rate in the Tariff Schedules	20	0	
3822003053	Of 27 % rate in the Tariff Schedules	27	0	
3822003054	Of 30 % rate in the Tariff Schedules	30	0	
3822003055	Of 36 % rate in the Tariff Schedules	36	0	
3822003056	Of 40 % rate in the Tariff Schedules	40	0	
3822003057	Of 50 % rate in the Tariff Schedules	50	0	
3822003058	Of subheadings 3706.10.1000, 3706.10.5020 and 3706.90.6020	6.5% or 182won/m	0	
3822003059	Of subheadings 3706.10.2000 and 3706.90.2000	6.5% or 4won/m	0	
3822003060	Of subheadings 3706.10.3010, 3706.10.4000, 3706.90.3010 and 3706.90.4000	6.5% or 26won/m	0	
3822003061	Of subheadings 3706.10.3020 and 3706.90.3020	6.5% or 468won/m	0	
3822003062	Of subheadings 3706.10.3030 and 3706.90.3030	6.5% or 78won/m	0	
3822003063	Of subheadings 3706.10.5010 and 3706.90.6010	6.5% or 1,092won/m	0	
3822003064	Of subheading 3706.10.6010	6.5% or 1,560won/m	0	
3822003065	Of subheading 3706.10.6020	6.5% or 260won/m	0	
3822003066	Of subheadings 3706.90.1000 and 3706.90.5020	6.5% or 8won/m	0	
3822003067	Of subheading 3706.90.5010	6.5% or 25won/m	0	
3823110000	Stearic acid	8	0	

3823120000	Oleic acid	8	0	
3823130000	Tall oil fatty acids	8	0	
3823191000	Palmitic acids	8	0	
3823192000	Acid oils from refining	8	0	
3823199000	Other	8	0	
3823701000	Cetyl alcohol	5	0	
3823702000	Stearyl alcohol	5	0	
3823703000	Oleyl alcohol	5	0	
3823704000	Lauryl alcohol	5	0	
3823709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0	
3823709090	Other	5	0	
3824100000	Prepared binders for foundry moulds or cores	6.5	0	
3824300000	Non-agglomerated metal carbides mixed together or with metallic binders	6.5	0	
3824400000	Prepared additives for cements, mortars or concretes	6.5	0	
3824500000	Non-refractory mortars and concretes	6.5	0	
3824600000	Sorbitol other than that of subheading 2905.44	8	3	
3824711000	Detergents based on trichlorotrifluoroethane	6.5	0	
3824719000	Other	6.5	3	
3824720000	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6.5	0	
3824730000	Containing hydrobromofluorocarbons (HBFCs)	6.5	0	
3824740000	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	6.5	0	
3824750000	Containing carbon tetrachloride	6.5	0	
3824760000	Containing 1,1,1-trichloroethane (methyl chloroform)	6.5	0	
3824770000	Containing bromomethane (methyl bromide) or bromochloromethane	6.5	0	
3824780000	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	6.5	3	
3824790000	Other	6.5	3	
3824810000	Containing oxirane (ethylene oxide)	6.5	0	
3824820000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6.5	0	
3824830000	Containing tris (2,3-dibromopropyl) phosphate	6.5	0	
3824901000	Roasted chromite	5	0	
3824902100	Getters for vacuum tubes	6.5	0	
3824902200	Preparations of carbon resistors or ceramic solid resistors	6.5	0	
3824902410	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	3	
3824902490	Other	6.5	0	
3824903100	Mixtures consisting mainly of O-alkyl ($\leq C_{10}$, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	6.5	0	

3824903200	Mixtures consisting mainly of O-alkyl ($\leq C10$, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	6.5	0	
3824903300	Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl ($\leq C10$, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof	6.5	0	
3824903400	Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides	6.5	0	
3824903500	Mixtures consisting mainly of [O-2-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl ($\leq C10$, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof	6.5	0	
3824903600	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	0	
3824903700	Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	6.5	0	
3824903800	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines or their protonated salts	6.5	0	
3824903911	Mixtures consisting mainly of N,N dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their protonated salts	6.5	0	
3824903919	Other	6.5	0	
3824903920	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts	6.5	0	
3824903930	Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	0	
3824903990	Other	6.5	0	
3824904100	Mixed polyethylene glycol	6.5	0	
3824904200	Ion-exchangers	6.5	0	
3824904300	Anti-scaling compounds	6.5	0	
3824904400	Additives to harden varnish or glue	6.5	0	
3824905100	Ink-removers	6.5	0	
3824905200	Stencil correctors	6.5	0	
3824905300	Correcting fluids	6.5	0	
3824906100	Compounded extenders for paints	6.5	0	
3824906200	Preparations for the manufacture of certain ceramic articles (artificial teeth, etc)	6.5	5	
3824906300	Soda-lime	6.5	0	
3824906400	Hydrated silica gel	6.5	0	
3824906500	Anti-rust preparations	6.5	0	
3824906600	Preparations for the manufacture of ceramic condenser and ferrite core	6.5	0	
3824907100	Metal plating preparations	6.5	0	

3824907200	Chlorinated paraffin	6.5	0	
3824907300	Anti-foaming agent	6.5	0	
3824907400	Foaming agent	6.5	0	
3824907500	Prepared calcium carbonate	6.5	0	
3824907600	Liquid crystal preparations	6.5	0	
3824907700	Ammoniacal gas liquors	6.5	0	
3824908010	Based on methyl ethyl ketone peroxide	6.5	0	
3824908090	Other	6.5	0	
3824909010	Micro-element fertilisers (other than products of Chapter 31)	6.5	0	
3824909020	Polydiphenylmethane polydiisocyanate (Crude-MDI)	6.5	0	
3824909030	Chewing gum base	6.5	0	
3824909050	Naphthenic acids, their water-insoluble salts and their esters	6.5	0	
3824909090	Other	6.5	0	
3825100000	Municipal waste	6.5	0	
3825200000	Sewage sludge	6.5	0	
3825301000	Of heading 30.05	0	0	
3825302000	Of subheading 3824.90	6.5	0	
3825303000	Of subheading 4015.11	8	0	
3825304000	Of subheading 9018.3	8	0	
3825410000	Halogenated	6.5	0	
3825490000	Other	6.5	0	
3825500000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	0	
3825610000	Mainly containing organic constituents	6.5	0	
3825690000	Other	6.5	0	
3825900000	Other	6.5	0	
3901101000	Linear low density polyethylene	6.5	0	
3901109000	Other	6.5	0	
3901201000	Of pulp	6.5	0	
3901209000	Other	6.5	0	
3901300000	Ethylene-vinyl acetate copolymers	6.5	0	
3901900000	Other	6.5	0	
3902100000	Polypropylene	6.5	0	
3902200000	Polyisobutylene	6.5	0	
3902300000	Propylene copolymers	6.5	0	
3902900000	Other	6.5	0	
3903110000	Expansible	6.5	0	
3903190000	Other	6.5	0	
3903200000	Styrene-acrylonitrile (SAN) copolymers	6.5	0	
3903300000	Acrylonitrile-butadiene-styrene (ABS) copolymers	6.5	0	
3903901000	Styrene-butadiene copolymers	6.5	0	
3903909000	Other	6.5	0	
3904100000	Poly (vinyl chloride), not mixed with any other substances	6.5	0	
3904210000	Non-plasticised	6.5	0	
3904220000	Plasticised	6.5	0	
3904300000	Vinyl chloride-vinyl acetate copolymers	6.5	0	
3904400000	Other vinyl chloride copolymers	6.5	0	
3904500000	Vinylidene chloride polymers	6.5	0	
3904610000	Polytetrafluoroethylene	6.5	0	
3904690000	Other	6.5	0	
3904900000	Other	6.5	0	
3905120000	In aqueous dispersion	6.5	0	
3905190000	Other	6.5	0	
3905210000	In aqueous dispersion	6.5	0	

3905290000	Other	6.5	0	
3905300000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	8	0	
3905910000	Copolymers	6.5	0	
3905990000	Other	6.5	0	
3906100000	Poly(methyl methacrylate)	6.5	0	
3906901000	Poly acryl amide	8	0	
3906909000	Other	8	0	
3907100000	Polyacetals	6.5	0	
3907201000	Polyoxyethylene (polyethylene glycol)	6.5	0	
3907202000	Polyoxypropylene (polypropylene glycol)	6.5	0	
3907203000	Poly phenylene oxide	6.5	0	
3907209000	Other	6.5	0	
3907301000	For making semiconductor	6.5	0	
3907309000	Other	6.5	0	
3907400000	Polycarbonates	6.5	0	
3907500000	Alkyd resins	6.5	0	
3907600000	Poly(ethylene terephthalate)	6.5	0	
3907700000	Poly(lactic acid)	6.5	0	
3907910000	Unsaturated	6.5	0	
3907991000	Poly butylene terephthalate	6.5	0	
3907999000	Other	6.5	0	
3908101000	Polyamide-6	6.5	0	
3908102000	Polyamide-6,6	6.5	0	
3908103000	Polyamide-11, -12, -6,9, -6,10, -6,12	6.5	0	
3908900000	Other	6.5	0	
3909101000	Urea resins	6.5	0	
3909102000	Thiourea resins	6.5	0	
3909200000	Melamine resins	6.5	0	
3909300000	Other amino-resins	6.5	0	
3909400000	Phenolic resins	6.5	0	
3909500000	Polyurethanes	6.5	0	
3910001000	For making semiconductor	6.5	0	
3910009010	Silicon oil	6.5	0	
3910009020	Silicon rubber	6.5	0	
3910009090	Other	6.5	0	
3911101000	Petroleum resins	8	0	
3911102000	Coumarone, indene or coumarone-indene resins	8	0	
3911103000	Polyterpenes	8	0	
3911901000	Polysulphides	6.5	0	
3911902000	Polysulphones	6.5	0	
3911903000	Furan resin	6.5	0	
3911909000	Other	6.5	0	
3912110000	Non-plasticised	5	0	
3912120000	Plasticised	5	0	
3912200000	Cellulose nitrates (including collodions)	6.5	0	
3912311000	Sodium carboxymethyl cellulose	6.5	0	
3912319000	Other	6.5	3	
3912391000	Methyl cellulose	6.5	3	
3912399000	Other	6.5	0	
3912901000	Regenerated cellulose	6.5	0	
3912909000	Other	6.5	3	
3913101000	Sodium alginate	6.5	0	
3913102000	Propylene glycol alginate	6.5	0	
3913109000	Other	6.5	0	
3913901000	Hardened proteins	6.5	0	
3913902010	Chlorinated rubber	6.5	0	

3913902020	Rubber hydrochloride	6.5	0	
3913902030	Oxidised rubber	6.5	0	
3913902040	Cyclised rubber	6.5	0	
3913902090	Other	6.5	0	
3913909010	Dextran	6.5	0	
3913909090	Other	6.5	0	
3914001000	Cationic	6.5	0	
3914009000	Other	6.5	0	
3915101000	Film, sheets, plates and foil before they became wastes	6.5	0	
3915102000	Pipes and hoses before they became wastes	6.5	0	
3915109000	Other	6.5	0	
3915200000	Of polymers of styrene	6.5	0	
3915300000	Of polymers of vinyl chloride	6.5	0	
3915901000	Of polymers of propylene	6.5	0	
3915902000	Of acrylic polymers	6.5	0	
3915903000	Of polyacetals	6.5	0	
3915904000	Of polycarbonates	6.5	3	
3915905000	Of polyamides	6.5	3	
3915909000	Other	6.5	0	
3916100000	Of polymers of ethylene	6.5	0	
3916200000	Of polymers of vinyl chloride	6.5	0	
3916901000	Of polymers of styrene	6.5	0	
3916902000	Of polymers of propylene	6.5	0	
3916903000	Of acrylic polymers	6.5	0	
3916904000	Of polyamides	6.5	0	
3916909000	Other	6.5	0	
3917101000	Of hardened protein	6.5	0	
3917102000	Of cellulosic materials	6.5	0	
3917210000	Of polymers of ethylene	6.5	0	
3917220000	Of polymers of propylene	6.5	0	
3917230000	Of polymers of vinyl chloride	6.5	0	
3917291000	Of polymers of styrene	6.5	0	
3917292000	Of polyamides	6.5	0	
3917299000	Other	6.5	3	
3917311000	Of polymers of ethylene	6.5	0	
3917312000	Of polymers of vinyl chloride	6.5	0	
3917319000	Other	6.5	0	
3917321000	Of polymers of ethylene	6.5	3	
3917322000	Of polymers of vinyl chloride	6.5	0	
3917329000	Other	6.5	0	
3917331000	Of polymers of ethylene	6.5	0	
3917332000	Of polymers of vinyl chloride	6.5	0	
3917339000	Other	6.5	0	
3917391000	Of polymers of ethylene	6.5	0	
3917392000	Of polymers of vinyl chloride	6.5	0	
3917399000	Other	6.5	0	
3917400000	Fittings	6.5	0	
3918101000	Of polyvinyl chloride	6.5	0	
3918102000	Of copolymers of vinyl chloride and vinyl acetate	6.5	0	
3918109000	Other	6.5	0	
3918900000	Of other plastics	6.5	0	
3919100000	In rolls of a width not exceeding 20 cm	6.5	0	
3919900000	Other	6.5	0	
3920100000	Of polymers of ethylene	6.5	0	
3920200000	Of polymers of propylene	6.5	0	
3920300000	Of polymers of styrene	6.5	0	

3920430000	Containing by weight not less than 6 % of plasticisers	6.5	0	
3920490000	Other	6.5	0	
3920510000	Of poly(methyl methacrylate)	6.5	0	
3920590000	Other	6.5	0	
3920610000	Of polycarbonates	6.5	0	
3920620000	Of poly(ethylene terephthalate)	6.5	0	
3920630000	Of unsaturated polyesters	6.5	0	
3920690000	Of other polyesters	6.5	0	
3920710000	Of regenerated cellulose	6.5	0	
3920730000	Of cellulose acetate	6.5	0	
3920791000	Of vulcanised fibre	6.5	0	
3920799000	Other	6.5	0	
3920910000	Of poly(vinyl butyral)	6.5	0	
3920920000	Of polyamides	6.5	0	
3920930000	Of amino-resins	6.5	0	
3920940000	Of phenolic resins	6.5	0	
3920991000	For aircrafts	6.5	0	
3920999010	Polyimides film, for manufacturing Printed Circuit Board with the function of lead frame	4	0	
3920999090	Other	6.5	0	
3921110000	Of polymers of styrene	6.5	0	
3921120000	Of polymers of vinyl chloride	6.5	0	
3921130000	Of polyurethanes	6.5	0	
3921140000	Of regenerated cellulose	6.5	0	
3921191010	Separator, for manufacturing secondary battery	4	0	
3921191090	Other	6.5	0	
3921192010	Separator, for manufacturing secondary battery	4	0	
3921192090	Other	6.5	0	
3921193010	Of polymethyl methacrylate	6.5	0	
3921193090	Other	6.5	0	
3921194010	Of polycarbonates	6.5	0	
3921194020	Of polyethylene terephthalate	6.5	0	
3921194030	Of unsaturated polyesters	6.5	0	
3921194090	Other	6.5	0	
3921195010	Of vulcanised fibre	6.5	0	
3921195020	Of cellulose acetate	6.5	0	
3921195090	Other	6.5	0	
3921199010	Of polyvinyl butyral	6.5	0	
3921199020	Of polyamides	6.5	0	
3921199030	Of amino-resins	6.5	0	
3921199040	Of phenolic resins	6.5	0	
3921199090	Other	6.5	0	
3921901000	Of polymers of ethylene	6.5	0	
3921902000	Of polymers of propylene	6.5	0	
3921903000	Of polymers of styrene	6.5	0	
3921904010	Rigid	6.5	0	
3921904020	Flexible	6.5	0	
3921905010	Of polymethyl methacrylate	6.5	0	
3921905090	Other	6.5	0	
3921906010	Of polycarbonates	6.5	0	
3921906020	Of polyethylene terephthalate	6.5	0	
3921906030	Of unsaturated polyesters	6.5	0	
3921906090	Other	6.5	0	
3921907010	Of regenerated cellulose	6.5	0	
3921907020	Of vulcanised fibre	6.5	0	

3921907030	Of cellulose acetate	6.5	0	
3921907090	Other	6.5	0	
3921909010	Of polyvinyl butyral	6.5	0	
3921909020	Of polyamides	6.5	0	
3921909030	Of amino-resins	6.5	0	
3921909040	Of phenolic resins	6.5	3	
3921909050	Of polyurethanes	6.5	0	
3921909090	Other	6.5	0	
3922101000	Baths and shower baths	6.5	0	
3922102000	Wash-basins	6.5	0	
3922103000	Sinks	6.5	0	
3922200000	Lavatory seats and covers	6.5	0	
3922901000	Bidets	6.5	0	
3922909000	Other	6.5	0	
3923100000	Boxes, cases, crates and similar articles	6.5	0	
3923210000	Of polymers of ethylene	6.5	0	
3923290000	Of other plastics	6.5	0	
3923300000	Carboys, bottles, flasks and similar articles	6.5	0	
3923400000	Spools, cops, bobbins and similar supports	6.5	0	
3923500000	Stoppers, lids, caps and other closures	6.5	3	
3923900000	Other	6.5	0	
3924100000	Tableware and kitchenware	6.5	0	
3924901000	Soap dishes and boxes	6.5	0	
3924902000	Table cloths and other similar articles	6.5	0	
3924909000	Other	6.5	0	
3925100000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	6.5	0	
3925200000	Doors, windows and their frames and thresholds for doors	6.5	0	
3925300000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	6.5	0	
3925900000	Other	6.5	0	
3926101000	Pencil cases and erasers	6.5	0	
3926102000	Binders and albums	6.5	0	
3926109000	Other	6.5	0	
3926200000	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	6.5	0	
3926300000	Fittings for furniture, coachwork or the like	6.5	0	
3926400000	Statuettes and other ornamental articles	6.5	0	
3926901000	Parts for use in machinery and mechanical appliances	6.5	0	
3926902000	Fans and hand screens non-mechanical; frames and handles therefor and parts of such frames and handles	6.5	0	
3926903000	Labels and tags	6.5	0	
3926904000	Adhesive tapes with case	6.5	0	
3926905000	Frames for painting, photographs, mirrors and the like	6.5	3	
3926909000	Other	6.5	0	
4001100000	Natural rubber latex, whether or not pre-vulcanised	0	0	
4001211000	Rss 1X	0	0	
4001212000	Rss No.1	0	0	
4001213000	Rss No.2	0	0	
4001214000	Rss No.3	0	0	
4001215000	Rss No.4	0	0	
4001216000	Rss No.5	0	0	

4001220000	Technically specified natural rubber (TSNR)	0	0	
4001290000	Other	0	0	
4001301000	Chicle gum	2	0	
4001309000	Other	2	0	
4002110000	Latex	8	0	
4002190000	Other	8	0	
4002201000	Latex	8	0	
4002209000	Other	8	0	
4002311000	Latex	5	0	
4002319000	Other	5	0	
4002391000	Latex	5	0	
4002399010	Of chlorinated-isobutene-isoprene rubber (CIIR)	5	0	
4002399020	Of brominated-isobutene-isoprene rubber (BIIR)	5	0	
4002410000	Latex	8	0	
4002490000	Other	8	0	
4002510000	Latex	8	0	
4002590000	Other	8	0	
4002601000	Latex	8	0	
4002609000	Other	8	0	
4002701000	Latex	8	0	
4002709000	Other	8	0	
4002801000	Latex	8	0	
4002809000	Other	8	0	
4002910000	Latex	8	0	
4002991000	Of carboxylated acrylonitrile-butadiene rubbers (XNBR)	8	0	
4002992000	Of acrylonitrile-isoprene rubbers (NIR)	8	0	
4002993000	Thioplasts (TM)	8	0	
4002999000	Other	8	0	
4003000000	Reclaimed rubber in primary forms or in plates, sheets or strip	8	0	
4004000000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	3	0	
4005101000	Plates, sheets and strip	8	0	
4005109000	Other	8	0	
4005200000	Solutions; dispersions other than those of subheading 4005.10	8	0	
4005910000	Plates, sheets and strip	8	0	
4005991000	Compounded rubber latex	8	0	
4005999000	Other	8	0	
4006100000	"Camel-back" strips for retreading rubber tyres	8	0	
4006901000	Rubber rods	8	0	
4006902000	Rubber tubes	8	0	
4006903000	Rubber profile shapes	8	0	
4006904000	Rubber discs, rings and washers	8	0	
4006905000	Rubber thread	8	0	
4006909000	Other	8	0	
4007001000	Rubber thread	8	0	
4007002000	Rubber cord	8	0	
4008111000	Combined with textile fabrics for reinforcing purposes	8	0	
4008119000	Other	8	0	
4008191000	Combined with textile fabrics for reinforcing purposes	8	0	
4008199000	Other	8	0	

4008211000	Combined with textile fabrics for reinforcing purposes	8	0	
4008219000	Other	8	0	
4008291000	Combined with textile fabrics for reinforcing purposes	8	0	
4008299000	Other	8	0	
4009110000	Without fittings	8	0	
4009120000	With fittings	8	0	
4009210000	Without fittings	8	0	
4009220000	With fittings	8	0	
4009310000	Without fittings	8	0	
4009320000	With fittings	8	0	
4009410000	Without fittings	8	0	
4009420000	With fittings	8	0	
4010110000	Reinforced only with metal	8	0	
4010120000	Reinforced only with textile materials	8	0	
4010191000	Reinforced only with plastics	8	0	
4010199000	Other	8	0	
4010310000	Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	0	
4010320000	Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	0	
4010330000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	0	
4010340000	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	0	
4010350000	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	8	0	
4010360000	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	8	0	
4010390000	Other	8	0	
4011101000	Of radial carcass	8	0	
4011102000	Of biased carcass	8	0	
4011109000	Other	8	0	
4011201010	For use on a rim measuring less than 49.53 cm in diameter	8	0	
4011201090	Other	8	0	
4011202010	For use on a rim measuring less than 49.53 cm in diameter	8	3	
4011202090	Other	8	0	
4011209000	Other	8	0	
4011300000	Of a kind used on aircraft	5	0	
4011400000	Of a kind used on motorcycles	8	0	
4011500000	Of a kind used on bicycles	8	0	
4011610000	Of a kind used on agricultural or forestry vehicles and machines	8	0	
4011620000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	8	0	

4011630000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	8	0	
4011690000	Other	8	0	
4011920000	Of a kind used on agricultural or forestry vehicles and machines	8	0	
4011930000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	8	0	
4011940000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	8	0	
4011990000	Other	8	3	
4012110000	Of a kind used on motor cars (including station wagons and racing cars)	8	0	
4012120000	Of a kind used on buses or lorries	8	0	
4012130000	Of a kind used on aircraft	5	0	
4012190000	Other	8	0	
4012201000	Of a kind used on aircraft	5	0	
4012209010	Of a kind used on motor cars (including station wagons and racing cars)	8	0	
4012209020	Of a kind used on buses or lorries	8	0	
4012209090	Other	8	0	
4012901010	Solid tyres	5	0	
4012901020	Cushion tyres	5	0	
4012901030	Tyre treads	5	0	
4012901040	Tyre flaps	5	0	
4012909010	Solid tyres	8	0	
4012909020	Cushion tyres	8	0	
4012909030	Tyre treads	8	0	
4012909040	Tyre flaps	8	0	
4012909090	Other	8	0	
4013101000	Of a kind used on motor cars (including station wagons and racing cars)	8	0	
4013102000	Of a kind used on buses or lorries	8	0	
4013200000	Of a kind used on bicycles	8	0	
4013901000	Of a kind used on aircraft	5	0	
4013909010	Of a kind used on motorcycles or motor scooters	8	0	
4013909020	Of a kind used on industrial vehicles or agricultural machinery	8	0	
4013909090	Other	8	0	
4014100000	Sheath contraceptives	8	0	
4014901000	Teats	8	3	
4014909000	Other	8	0	
4015110000	Surgical	8	0	
4015190000	Other	8	0	
4015901000	Protective clothing for divers	8	0	
4015902000	Protective clothing for radiologists	8	3	
4015909000	Other	8	0	
4016100000	Of cellular rubber	8	0	
4016910000	Floor coverings and mats	8	0	
4016920000	Erasers	8	0	
4016930000	Gaskets, washers and other seals	8	0	
4016940000	Boat or dock fenders, whether or not inflatable	8	0	
4016951000	Pneumatic mattresses	8	0	
4016952000	Pillows	8	0	
4016953000	Cushions	8	0	

4016959000	Other	8	0	
4016991010	Parts of balloons airships, flying machines, gliders, kites, and rotochutes	0	0	
4016991090	Other	8	0	
4016992000	Rubber bands	8	0	
4016993000	Stoppers and rings for bottles	8	0	
4016999000	Other	8	0	
4017001000	Hard rubber	8	0	
4017002000	Articles of hard rubber	8	0	
4101201000	Hides and skins, untanned	1	0	
4101202000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	5	0	
4101501011	Cow hide	1	0	
4101501012	Steer hide	1	0	
4101501013	Ox hide	1	0	
4101501014	Bull hide	1	0	
4101501019	Other	1	0	
4101501021	Cow hide	1	0	
4101501022	Steer hide	1	0	
4101501023	Ox hide	1	0	
4101501024	Bull hide	1	0	
4101501029	Other	1	0	
4101501090	Other	1	0	
4101502000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	5	0	
4101901011	Of calf skin	1	0	
4101901019	Other	1	0	
4101901091	Of calf skin	1	0	
4101901099	Other	1	0	
4101902000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	5	0	
4102100000	With wool on	1	0	
4102211000	Hides and skins, untanned	1	0	
4102212000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	5	0	
4102291000	Hides and skins, untanned	1	0	
4102292000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	5	0	
4103201010	Of snake	1	0	
4103201020	Of lizard	1	0	
4103201030	Of crocodile	1	0	
4103201090	Other	1	0	
4103202000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	5	0	
4103301000	Hides and skins, untanned	1	0	
4103302000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	5	0	
4103901010	Of eels	1	0	
4103901020	Of kangaroo	1	0	
4103901030	Of camels (including dromedaries)	1	0	
4103901090	Other	1	0	
4103902010	Of camels (including dromedaries)	3	0	
4103902090	Other	5	0	
4104110000	Full grains, unsplit; grain splits	5	0	

4104190000	Other	5	0	
4104410000	Full grains, unsplit; grain splits	5	0	
4104490000	Other	5	0	
4105100000	In the wet state (including wet-blue)	5	0	
4105300000	In the dry state (crust)	5	0	
4106210000	In the wet state (including wet-blue)	5	0	
4106220000	In the dry state (crust)	5	0	
4106310000	In the wet state (including wet-blue)	5	0	
4106320000	In the dry state (crust)	5	0	
4106400000	Of reptiles	5	0	
4106910000	In the wet state (including wet-blue)	5	0	
4106920000	In the dry state (crust)	5	0	
4107110000	Full grains, unsplit	5	0	
4107120000	Grain splits	5	0	
4107190000	Other	5	0	
4107910000	Full grains, unsplit	5	0	
4107920000	Grain splits	5	0	
4107990000	Other	5	0	
4112000000	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.	5	0	
4113100000	Of goats or kids	5	0	
4113200000	Of swine	5	0	
4113300000	Of reptiles	5	0	
4113900000	Other	5	0	
4114100000	Chamois (including combination chamois) leather	5	0	
4114201000	Patent leather	5	0	
4114202000	Patent laminated leather	5	0	
4114203000	Metallised leather	5	0	
4115100000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	8	0	
4115200000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3	0	
4201001000	Of reptile leather	8	0	
4201009010	Saddles and saddle cloths	8	0	
4201009020	Traces	8	0	
4201009030	Leads	8	0	
4201009040	Muzzles	8	0	
4201009090	Other	8	0	
4202111010	Of snake	8	0	
4202111020	Of lizard	8	0	
4202111030	Of crocodile	8	0	
4202111040	Of eels	8	0	
4202111050	Of kangaroo	8	0	
4202111090	Other	8	0	
4202112000	Of composition leather	8	0	
4202113000	Of patent leather	8	0	
4202121010	Of polyvinylchloride	8	0	
4202121020	Of polyurethane	8	0	
4202121090	Other	8	0	
4202122000	Of textile materials	8	0	
4202191000	Of paper board	8	0	
4202199000	Other	8	0	
4202211010	Of snake	8	0	

4202211020	Of lizard	8	0	
4202211030	Of crocodile	8	0	
4202211040	Of eels	8	0	
4202211050	Of kangaroo	8	3	
4202211090	Other	8	0	
4202212000	Of composition leather	8	0	
4202213000	Of patent leather	8	0	
4202221010	Of polyvinylchloride	8	0	
4202221020	Of polyurethane	8	0	
4202221090	Other	8	0	
4202222000	Of textile materials	8	0	
4202291000	Of paper board	8	0	
4202299000	Other	8	0	
4202311010	Of snake	8	0	
4202311020	Of lizard	8	0	
4202311030	Of crocodile	8	0	
4202311040	Of eels	8	0	
4202311050	Of kangaroo	8	0	
4202311090	Other	8	0	
4202312000	Of composition leather	8	0	
4202313000	Of patent leather	8	0	
4202321010	Of polyvinylchloride	8	0	
4202321020	Of polyurethane	8	0	
4202321090	Other	8	0	
4202322000	Of textile materials	8	0	
4202391000	Of paper board	8	0	
4202399000	Other	8	0	
4202911010	Of snake	8	0	
4202911020	Of lizard	8	0	
4202911030	Of crocodile	8	0	
4202911040	Of eels	8	0	
4202911050	Of kangaroo	8	0	
4202911090	Other	8	0	
4202912000	Of composition leather	8	0	
4202913000	Of patent leather	8	0	
4202921010	Of polyvinylchloride	8	0	
4202921020	Of polyurethane	8	3	
4202921090	Other	8	0	
4202922000	Of textile materials	8	0	
4202991000	Of paper board	8	3	
4202999000	Other	8	0	
4203101010	Coats	13	0	
4203101020	Jackets, blazers and jumpers	13	0	
4203101050	Vests	13	0	
4203101060	Pants and trousers	13	0	
4203101070	Skirts	13	0	
4203101080	Overalls	13	0	
4203101090	Other	13	0	
4203102010	Coats	13	0	
4203102020	Jackets, blazers and jumpers	13	0	
4203102050	Vests	13	0	
4203102060	Pants and trousers	13	0	
4203102070	Skirts	13	0	
4203102080	Overalls	13	0	
4203102090	Other	13	0	
4203103010	Coats	13	0	
4203103020	Jackets, blazers and jumpers	13	0	
4203103050	Vests	13	0	

4203103060	Pants and trousers	13	0	
4203103070	Skirts	13	0	
4203103080	Overalls	13	0	
4203103090	Other	13	0	
4203109010	Coats	13	0	
4203109020	Jackets, blazers and jumpers	13	0	
4203109050	Vests	13	0	
4203109060	Pants and trousers	13	0	
4203109070	Skirts	13	0	
4203109080	Overalls	13	0	
4203109090	Other	13	0	
4203211000	Baseball glove	13	0	
4203212000	Golf glove	13	0	
4203213000	Ski glove	13	0	
4203214000	Motor cycle glove	13	0	
4203215000	Batting glove	13	0	
4203216000	Tennis glove	13	0	
4203217000	Ice hockey glove	13	0	
4203219000	Other	13	0	
4203291000	Working glove	13	0	
4203292000	Thermal glove	13	0	
4203293000	Driver's glove	13	0	
4203299000	Other	13	0	
4203301010	Of snake	13	0	
4203301020	Of lizard	13	0	
4203301030	Of crocodile	13	0	
4203301040	Of eels	13	0	
4203301090	Other	13	0	
4203309000	Other	13	0	
4203400000	Other clothing accessories	13	0	
4205001110	Belts	8	0	
4205001190	Other	8	0	
4205001900	Other articles of leather	8	0	
4205002110	Belts	8	0	
4205002190	Other	8	0	
4205002900	Other articles of composition leather	8	0	
4206001000	Catgut	8	0	
4206009000	Other	8	0	
4301100000	Of mink, whole, with or without head, tail or paws	3	3	
4301300000	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	3	3	
4301600000	Of fox, whole, with or without head, tail or paws	3	3	
4301801000	Of chinchila	3	3	
4301802000	Of opossum	3	3	
4301803000	Of raccoon	3	3	
4301804000	Of coyote	3	3	
4301805000	Of rabbit or hare	3	3	
4301806000	Of musk-rat	3	3	
4301809000	Other	3	3	
4301900000	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	3	3	
4302110000	Of mink	5	0	
4302191000	Of beaver	5	0	
4302192000	Of musk-rat	5	0	
4302193000	Of fox	5	0	

4302195000	Of chinchila	5	0	
4302196000	Of opossum	5	0	
4302197000	Of raccoon	5	3	
4302198000	Of coyote	5	3	
4302199010	Of sheep	5	0	
4302199020	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	5	0	
4302199090	Other	5	0	
4302201000	Of mink	5	0	
4302202000	Of rabbit or hare	5	0	
4302203000	Of beaver	5	0	
4302204000	Of musk-rat	5	0	
4302205000	Of fox	5	0	
4302207000	Of chinchila	5	0	
4302209010	Of opossum	5	0	
4302209020	Of raccoon	5	0	
4302209030	Of coyote	5	0	
4302209090	Other	5	0	
4302300000	Whole skins and pieces or cuttings thereof, assembled	5	0	
4303101100	Of mink	16	0	
4303101200	Of rabbit or hare	16	5	
4303101300	Of lamb	16	5	
4303101400	Of beaver	16	0	
4303101500	Of musk-rat	16	0	
4303101600	Of fox	16	0	
4303101800	Of chinchila	16	0	
4303101910	Of opossum	16	0	
4303101920	Of raccoon	16	0	
4303101930	Of coyote	16	0	
4303101990	Other	16	0	
4303102100	Of mink	16	0	
4303102200	Of rabbit or hare	16	0	
4303102300	Of lamb	16	0	
4303102400	Of beaver	16	0	
4303102500	Of musk-rat	16	0	
4303102600	Of fox	16	0	
4303102800	Of chinchila	16	0	
4303102910	Of opossum	16	0	
4303102920	Of raccoon	16	0	
4303102930	Of coyote	16	0	
4303102990	Other	16	0	
4303900000	Other	16	0	
4304001000	Artificial fur	8	0	
4304002000	Articles of artificial fur	8	0	
4401100000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	2	3	
4401210000	Coniferous	2	3	
4401221000	For manufacturing pulp	0	0	
4401229000	Other	2	3	
4401301000	Wood pellets	2	3	
4401309000	Other	2	3	
4402101000	Agglomerated wood charcoal	2	3	
4402109000	Other	2	3	
4402901000	Agglomerated wood charcoal	2	3	
4402909000	Other	2	3	
4403101000	Tropical woods	0	0	

4403102000	Non-coniferous	0	0	
4403109000	Coniferous	0	0	
4403201000	Cedar	0	0	
4403202010	Douglas fir	0	0	
4403202020	Hemlock	0	0	
4403203000	Red pine	0	0	
4403204000	White wood or fir	0	0	
4403205000	Larch	0	0	
4403207000	Spruce	0	0	
4403208000	Radiata pine	0	0	
4403209000	Other	0	0	
4403410000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	0	
4403491000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0	0	
4403492010	Teak	0	0	
4403492020	Keruing	0	0	
4403492030	Kapur	0	0	
4403492040	Jelutong	0	0	
4403492090	Other	0	0	
4403493000	Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	0	0	
4403494000	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobé	0	0	
4403495000	Mahogany and Balsa	0	0	
4403499000	Other	0	0	
4403910000	Of oak (Quercus spp.)	0	0	
4403920000	Of beech (Fagus spp.)	0	0	
4403991010	Rosewood	0	0	
4403991020	Ebonywood	0	0	
4403991040	Ash	0	0	
4403991050	Walnut	0	0	
4403991090	Other	0	0	
4403992000	Lignum vitae	0	0	
4403993010	Aspen	0	0	
4403993020	Poplar	0	0	
4403993030	Maple	0	0	
4403993040	Elm	0	0	
4403993050	Birch	0	0	
4403993060	Basswood	0	0	
4403994000	Paulownia	0	0	
4403999011	Malas	0	0	
4403999012	Taun	0	0	
4403999019	Other	0	0	
4403999090	Other	0	0	
4404102000	Wooden sticks	5	5	
4404109000	Other	5	5	
4404202000	Wooden sticks	5	5	
4404209000	Other	5	5	
4405000000	Wood wool; wood flour	5	5	
4406100000	Not impregnated	5	5	
4406900000	Other	5	5	
4407101000	Cedar	5	7	
4407102000	Oregon pine	5	3	
4407103000	Red pine	5	7	
4407104000	White wood or fir	5	3	
4407105000	Larch	5	7	
4407107000	Spruce	5	3	
4407108000	Radiata pine	5	7	

4407109000	Other	5	7	
4407210000	Mahogany (Swietenia spp.)	5	7	
4407220000	Virola, Imbuia and Balsa	5	7	
4407250000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	7	
4407260000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	7	
4407270000	Sapelli	5	7	
4407280000	Iroko	5	7	
4407291000	Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas	5	7	
4407292000	Teak	5	7	
4407293000	Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe	5	7	
4407299000	Other	5	7	
4407910000	Of oak (Quercus spp.)	5	7	
4407920000	Of beech (Fagus spp.)	5	7	
4407930000	Of maple (Acer spp.)	5	7	
4407940000	Of cherry (Prunus spp.)	5	7	
4407950000	Of ash (Fraxinus spp.)	5	7	
4407991010	Rosewood	5	7	
4407991020	Ebonywood	5	7	
4407991040	Walnut	5	7	
4407991090	Other	5	7	
4407992000	Lignum vitae	5	7	
4407993010	Aspen	5	7	
4407993020	Poplar	5	7	
4407993040	Elm	5	7	
4407993050	Birch	5	7	
4407993060	Basswood	5	7	
4407994000	Paulownia	5	7	
4407999010	Tropical woods, not specified in the foregoing	5	3	
4407999090	Other	5	7	
4408106000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	5	
4408109100	For manufacturing plywood	3	0	
4408109200	Patterned veneer	3	5	
4408109910	Cedar	5	5	
4408109920	Oregon pine	5	5	
4408109930	Red pine	5	5	
4408109940	White wood or fir	5	5	
4408109950	Larch	5	5	
4408109960	Spruce	5	5	
4408109970	Radiata pine	5	5	
4408109990	Other	5	5	
4408313000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	5	
4408319011	For manufacturing plywood	3	3	
4408319012	Patterned veneer	3	5	
4408319019	Other	5	5	
4408319021	For manufacturing plywood	3	3	
4408319022	Patterned veneer	3	5	
4408319029	Other	5	5	
4408396000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	5	
4408399011	For manufacturing plywood	3	3	

4408399012	Patterned veneer	3	5	
4408399019	Other	5	5	
4408399021	For manufacturing plywood	3	3	
4408399022	Patterned veneer	3	5	
4408399029	Other	5	5	
4408399031	For manufacturing plywood	3	3	
4408399032	Patterned veneer	3	5	
4408399039	Other	5	5	
4408399041	For manufacturing plywood	3	3	
4408399042	Patterned veneer	3	5	
4408399049	Other	5	5	
4408399051	For manufacturing plywood	3	3	
4408399052	Patterned veneer	3	5	
4408399059	Other	5	5	
4408399091	For manufacturing plywood	3	3	
4408399092	Patterned veneer	3	5	
4408399099	Other	5	5	
4408901000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	5	
4408909150	For manufacturing plywood	3	3	
4408909160	Patterned veneer	3	5	
4408909191	Rosewood	5	5	
4408909192	Ebonywood	5	5	
4408909193	Ash	5	5	
4408909194	Walnut	5	5	
4408909195	Oak	5	5	
4408909199	Other	5	5	
4408909210	For manufacturing plywood	3	3	
4408909220	Patterned veneer	3	5	
4408909290	Other	5	5	
4408909370	For manufacturing plywood	3	3	
4408909380	Patterned veneer	3	5	
4408909391	Aspen	5	5	
4408909392	Poplar	5	5	
4408909393	Maple	5	5	
4408909394	Elm	5	5	
4408909395	Birch	5	5	
4408909396	Basswood	5	5	
4408909410	For manufacturing plywood	3	3	
4408909420	Patterned veneer	3	5	
4408909490	Other	5	5	
4408909912	For manufacturing plywood	3	3	
4408909913	Patterned veneer	3	5	
4408909914	Baboen	5	5	
4408909919	Other	5	5	
4408909991	For manufacturing plywood	3	3	
4408909992	Patterned veneer	3	5	
4408909999	Other	5	5	
4409100000	Coniferous	8	5	
4409210000	Of bamboo	8	12	
4409290000	Other	8	12	
4410111000	Unworked or not further worked than sanded	8	E	
4410112000	Surface-covered with melamine-impregnated paper	8	15	
4410113000	Surface-covered with decorative laminates of plastics	8	15	
4410119000	Other	8	10	

4410121000	Unworked or not further worked than sanded	8	15	
4410129000	Other	8	15	
4410191010	Unworked or not further worked than sanded	8	15	
4410191090	Other	8	15	
4410199010	Unworked or not further worked than sanded	8	15	
4410199020	Surface-covered with melamine-impregnated paper	8	15	
4410199030	Surface-covered with decorative laminates of plastics	8	15	
4410199090	Other	8	15	
4410900000	Other	8	15	
4411121000	Not mechanically worked or surface covered	8	12	
4411122000	Mechanically worked or surface covered	8	10	
4411129000	Other	8	10	
4411131000	Not mechanically worked or surface covered	8	12	
4411132000	Mechanically worked or surface covered	8	10	
4411139000	Other	8	10	
4411141000	Not mechanically worked or surface covered	8	12	
4411142010	Floor board	8	15	
4411142090	Other	8	10	
4411149000	Other	8	10	
4411921000	Not mechanically worked or surface covered	8	12	
4411922010	Floor board	8	15	
4411922090	Other	8	15	
4411929000	Other	8	15	
4411931000	Not mechanically worked or surface covered	8	12	
4411932010	Floor board	8	15	
4411932090	Other	8	15	
4411939000	Other	8	15	
4411941000	Not mechanically worked or surface covered	8	15	
4411949000	Other	8	15	
4412101010	Of a thickness less than 6 mm	8	12	
4412101020	Of a thickness not less than 6 mm	8	12	
4412102000	Floor board	8	12	
4412109010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	8	12	
4412109090	Other	8	12	
4412311000	Of a thickness less than 3.2 mm	8	12	
4412312000	Of a thickness less than 4 mm but not less than 3.2 mm	8	12	
4412313000	Of a thickness less than 6 mm but not less than 4 mm	8	12	
4412314000	Of a thickness less than 10 mm but not less than 6 mm	10	12	
4412315000	Of a thickness less than 12 mm but not less than 10 mm	10	20	
4412316000	Of a thickness less than 15 mm but not less than 12 mm	10	10	
4412317000	Of a thickness not less than 15 mm	10	12	
4412321000	Of a thickness less than 3.2 mm	8	12	
4412322000	Of a thickness less than 4 mm but not less than 3.2 mm	8	12	
4412323000	Of a thickness less than 6 mm but not less than 4 mm	8	12	

4412324000	Of a thickness less than 10 mm but not less than 6 mm	10	12	
4412325000	Of a thickness less than 12 mm but not less than 10 mm	10	20	
4412326000	Of a thickness less than 15 mm but not less than 12 mm	10	E	
4412327000	Of a thickness not less than 15 mm	10	12	
4412391010	Of a thickness less than 6 mm	8	12	
4412391090	Other	10	12	
4412399010	Of a thickness less than 6 mm	8	12	
4412399090	Other	10	10	
4412941000	Blockboard	8	12	
4412942000	Laminboard	8	12	
4412943000	Battenboard	8	12	
4412991011	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	12	
4412991019	Other	8	12	
4412991021	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	12	
4412991029	Other	8	12	
4412991031	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	12	
4412991039	Other	8	12	
4412991041	Floor board, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	12	
4412991042	Floor board, other	8	12	
4412991043	Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	12	
4412991049	Other	8	12	
4412992010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	12	
4412992090	Other	8	12	
4412993010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	12	
4412993090	Other	8	12	
4412999111	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	20	
4412999119	Other	8	12	
4412999191	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	10	
4412999199	Other	8	12	
4412999211	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	20	
4412999219	Other	8	12	
4412999291	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	12	
4412999299	Other	8	12	
4413000000	Densified wood, in blocks, plates, strips or profile shapes	8	10	
4414000000	Wooden frames for paintings, photographs, mirrors or similar objects	8	10	
4415100000	Cases, boxes, crates, drums and similar packings; cable-drums	8	10	

4415200000	Pallets, box pallets and other load boards; pallet collars	8	10	
4416000000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	8	10	
4417000000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	8	10	
4418100000	Windows, French-windows and their frames	8	10	
4418200000	Doors and their frames and thresholds	8	10	
4418400000	Shuttering for concrete constructional work	8	10	
4418500000	Shingles and shakes	8	10	
4418600000	Posts and beams	8	10	
4418711000	Parquet panels	8	10	
4418719000	Other	8	10	
4418721000	Parquet panels	8	10	
4418729000	Other	8	10	
4418791000	Parquet panels	8	10	
4418799000	Other	8	10	
4418901000	Cellular wood panels	8	10	
4418909000	Other	8	10	
4419001000	Bowls	8	10	
4419002010	Of bamboo	8	10	
4419002090	Other	8	10	
4419009000	Other	8	10	
4420101000	Statuettes	8	10	
4420109000	Other	8	10	
4420901000	Wood marquetry and inlaid wood	8	10	
4420902010	Cigarette caskets or case	8	10	
4420902020	Jewellery casket or case	8	10	
4420902030	Other articles of furniture, not falling within Chapter 94	8	10	
4420902090	Other	8	10	
4420909010	Cigarette, jewellery casket or case	8	10	
4420909020	Other articles of furniture, not falling within Chapter 94	8	10	
4420909090	Other	8	10	
4421100000	Clothes hangers	8	10	
4421901010	Bobbins	8	10	
4421901090	Other	8	10	
4421902000	Match splints; wooden pegs or pins for footwear	8	10	
4421903000	Toothpick	8	10	
4421904000	Wood paving blocks	8	10	
4421905000	Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles	8	10	
4421909000	Other	8	10	
4501100000	Natural cork, raw or simply prepared	8	10	
4501900000	Other	8	10	
4502000000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	8	10	
4503100000	Corks and stoppers	8	10	
4503900000	Other	8	10	
4504100000	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	8	10	

4504900000	Other	8	10	
4601211000	Mats and matting	8	0	
4601212000	Screens	8	0	
4601221000	Mats and matting	8	0	
4601222000	Screens	8	0	
4601291000	Mats and matting	8	0	
4601292000	Screens	8	0	
4601921000	Eunjukbaljang (of width less than 35 cm)	8	0	
4601929000	Other	8	0	
4601930000	Of rattan	8	0	
4601941000	Eunjukbaljang (of width less than 35 cm)	8	0	
4601949000	Other	8	0	
4601991000	Articles in sheets plaited with plastics	8	0	
4601999000	Other	8	0	
4602111000	Basket	8	10	
4602112000	Trays, dishes and other similar kitchen or tablewares	8	10	
4602119000	Other	8	10	
4602120000	Of rattan	8	10	
4602191000	Articles of rush	8	0	
4602199000	Other	8	0	
4602900000	Other	8	0	
4701001000	Unbleached	0	0	
4701002000	Semi-bleached or bleached	0	0	
4702000000	Chemical wood pulp, dissolving grades	0	0	
4703110000	Coniferous	0	0	
4703190000	Non-coniferous	0	0	
4703211000	Semi-bleached	0	0	
4703212000	Bleached	0	0	
4703291000	Semi-bleached	0	0	
4703292000	Bleached	0	0	
4704110000	Coniferous	0	0	
4704190000	Non-coniferous	0	0	
4704210000	Coniferous	0	0	
4704290000	Non-coniferous	0	0	
4705000000	Wood pulp obtained by a combination of mechanical and chemical pulping processes	0	0	
4706100000	Cotton linters pulp	0	0	
4706200000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	0	
4706301000	Mechanical	0	0	
4706302000	Chemical	0	0	
4706303000	Semi-chemical	0	0	
4706911000	Unbleached	0	0	
4706912000	Semi-bleached or bleached	0	0	
4706921000	Unbleached	0	0	
4706922000	Semi-bleached or bleached	0	0	
4706931000	Unbleached	0	0	
4706932000	Semi-bleached or bleached	0	0	
4707100000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	0	
4707200000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	0	
4707300000	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	0	
4707900000	Other, including unsorted waste and scrap	0	0	

480100000	Newsprint, in rolls or sheets	0	0	
480210000	Hand-made paper and paperboard	0	0	
480220000	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	0	
480240000	Wallpaper base	0	0	
4802541010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802541090	Other	0	0	
4802549010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802549090	Other	0	0	
4802551010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802551020	Copy or duplicating paper	0	0	
4802551030	Business machine paper and continuous forms bond(including Optical Mark Reading paper and Optical Character Reading paper)	0	0	
4802551040	Fancy paper	0	0	
4802551090	Other	0	0	
4802559010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802559090	Other	0	0	
4802561010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802561020	Copy or duplicating paper	0	0	
4802561030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0	
4802561040	Fancy paper	0	0	
4802561090	Other	0	0	
4802569010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802569090	Other	0	0	
4802571010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802571020	Copy or duplicating paper	0	0	
4802571030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0	
4802571040	Fancy paper	0	0	
4802571090	Other	0	0	
4802579010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802579090	Other	0	0	
4802581010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802581020	Fancy paper	0	0	
4802581090	Other	0	0	
4802582010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802582090	Other	0	0	
4802589010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802589090	Other	0	0	
4802611010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802611020	Copy or duplicating paper	0	0	
4802611030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0	
4802611040	Fancy paper	0	0	
4802611090	Other	0	0	

4802619010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802619090	Other	0	0	
4802621010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802621020	Copy or duplicating paper	0	0	
4802621030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0	
4802621040	Fancy paper	0	0	
4802621090	Other	0	0	
4802629010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802629090	Other	0	0	
4802691010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802691020	Copy or duplicating paper	0	0	
4802691030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0	
4802691040	Fancy paper	0	0	
4802691090	Other	0	0	
4802699010	Multi-ply paper and paperboard, bleached each layer	0	0	
4802699090	Other	0	0	
4803001000	Toilet or facial tissue stock for household or sanitary purposes	0	0	
4803002000	Cellulose wadding and webs of cellulose fibres	0	0	
4803009000	Other	0	0	
4804110000	Unbleached	0	0	
4804190000	Other	0	0	
4804210000	Unbleached	0	0	
4804290000	Other	0	0	
4804311000	Electric insulating paper and paper board	0	0	
4804312000	Condenser paper and paperboard	0	0	
4804313000	Wrapping paper and paperboard	0	0	
4804319000	Other	0	0	
4804391000	Electric insulating paper and paperboard	0	0	
4804392000	Condenser paper and paperboard	0	0	
4804393000	Wrapping paper and paperboard	0	0	
4804399000	Other	0	0	
4804411010	Weighing less than 200 g/m ²	0	0	
4804411090	Other	0	0	
4804419010	Weighing less than 200 g/m ²	0	0	
4804419090	Other	0	0	
4804421010	Base stock for milk cartons and other beverage containers	0	0	
4804421020	Folding carton stock (including cosmetic, pharmaceutical, cigarette case and the like)	0	0	
4804421030	Base stock for trays, dishes, plates, cups and the like	0	0	
4804421090	Other	0	0	
4804429010	Base stock for milk cartons and other beverage containers	0	0	
4804429020	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	0	
4804429030	Base stock for trays, dishes, plates, cups and the like	0	0	
4804429090	Other	0	0	
4804491000	Weighing less than 200 g/m ²	0	0	
4804499000	Other	0	0	
4804510000	Unbleached	0	0	

4804521000	Base stock for milk cartons and other beverage containers	0	0	
4804522000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	0	
4804523000	Base stock for trays, dishes, plates, cups and the like	0	0	
4804529000	Other	0	0	
4804590000	Other	0	0	
4805110000	Semi-chemical fluting paper	0	0	
4805120000	Straw fluting paper	0	0	
4805190000	Other	0	0	
4805241000	Multi-ply paper and paperboard, bleached each layer	0	0	
4805249000	Other	0	0	
4805251000	Multi-ply paper and paperboard, bleached each layer	0	0	
4805259000	Other	0	0	
4805300000	Sulphite wrapping paper	0	0	
4805400000	Filter paper and paperboard	0	0	
4805500000	Felt paper and paperboard	0	0	
4805911000	Multi-ply paper and paperboard, bleached each layer	0	0	
4805919010	Condenser paper and paperboard	0	0	
4805919090	Other	0	0	
4805921000	Multi-ply paper and paperboard, bleached each layer	0	0	
4805929000	Other	0	0	
4805931000	Multi-ply paper and paperboard, bleached each layer	0	0	
4805939000	Other	0	0	
4806100000	Vegetable parchment	0	0	
4806200000	Greaseproof papers	0	0	
4806300000	Tracing papers	0	0	
4806401000	Glassine paper	0	0	
4806409000	Other	0	0	
4807000000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	0	0	
4808100000	Corrugated paper and paperboard, whether or not perforated	0	0	
4808200000	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	0	0	
4808300000	Other kraft paper, creped or crinkled, whether or not embossed or perforated	0	0	
4808900000	Other	0	0	
4809201000	One-ply	0	0	
4809202000	Multi-ply	0	0	
4809901000	Transfer paper	0	0	
4809902010	Weighing not less than 65g/m ²	0	0	
4809902090	Other	0	0	
4809903000	Graphic art paper	0	0	
4809904000	Carbon or similar copying papers	0	0	
4809909000	Other	0	0	
4810131000	Printing or writing paper and paperboard	0	0	
4810139000	Other	0	0	
4810141000	Printing or writing paper and paperboard	0	0	
4810149000	Other	0	0	
4810191000	Printing or writing paper and paperboard	0	0	
4810199000	Other	0	0	

4810220000	Light-weight coated paper	0	0	
4810290000	Other	0	0	
4810311000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	0	
4810312000	Base stock for trays, dishes, plates, cups and the like	0	0	
4810319000	Other	0	0	
4810321000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	0	
4810322000	Base stock for trays, dishes, plates, cups and the like	0	0	
4810329000	Other	0	0	
4810390000	Other	0	0	
4810921010	Weighing not more than 250g/m ²	0	0	
4810921090	Other	0	0	
4810922000	Ivory duplex board with white back	0	0	
4810929000	Other	0	0	
4810991000	Matrix paper	0	0	
4810992000	Filter paper	0	0	
4810999000	Other	0	0	
4811101000	Roofing paper	0	0	
4811109000	Other	0	0	
4811410000	Self-adhesive	0	0	
4811490000	Other	0	0	
4811511000	Weighing more than 150 g/m ² but not more than 265 g/m ²	0	0	
4811519011	Floor coverings on a base of paper or of paperboard	0	0	
4811519019	Other	0	0	
4811519090	Other	0	0	
4811590000	Other	0	0	
4811600000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	0	0	
4811901010	Ruled, lined or squared	0	0	
4811901090	Other	0	0	
4811902010	Cellulose wadding	0	0	
4811902090	Other	0	0	
4812000000	Filter blocks, slabs and plates, of paper pulp	0	0	
4813100000	In the form of booklets or tubes	0	0	
4813200000	In rolls of a width not exceeding 5 cm	0	0	
4813900000	Other	0	0	
4814100000	"Ingrain" paper	0	0	
4814201000	Wall paper	0	0	
4814202000	Lincrusta	0	0	
4814209000	Other	0	0	
4814901010	Of kohemp fiber	0	0	
4814901090	Other	0	0	
4814909000	Other	0	0	
4816201000	One ply	0	0	
4816202000	Multi-ply	0	0	
4816901000	Transfer paper	0	0	
4816902010	Weighing more than 65g/m ²	0	0	
4816902090	Other	0	0	
4816903000	Graphic art paper	0	0	
4816904000	Carbon or similar copying papers	0	0	
4816905000	Duplicator stencils	0	0	
4816909000	Other	0	0	
4817100000	Envelopes	0	0	

4817200000	Letter cards, plain postcards and correspondence cards	0	0	
4817300000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	0	0	
4818100000	Toilet paper	0	0	
4818200000	Handkerchiefs, cleansing or facial tissues and towels	0	0	
4818300000	Tablecloths and serviettes	0	0	
4818401000	Napkin and napkin liners for babies	0	0	
4818409000	Other	0	0	
4818500000	Articles of apparel and clothing accessories	0	0	
4818900000	Other	0	0	
4819100000	Cartons, boxes and cases, of corrugated paper or paperboard	0	0	
4819200000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	0	0	
4819300000	Sacks and bags, having a base of a width of 40 cm or more	0	0	
4819400000	Other sacks and bags, including cones	0	0	
4819501000	Suitable for packing liquid	0	0	
4819509000	Other	0	0	
4819600000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	0	0	
4820100000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	0	0	
4820200000	Exercisebooks	0	0	
4820300000	Binders (other than book covers), folders and file covers	0	0	
4820400000	Manifold business forms and interleaved carbon sets	0	0	
4820500000	Albums for samples or for collections	0	0	
4820900000	Other	0	0	
4821100000	Printed	0	0	
4821900000	Other	0	0	
4822100000	Of a kind used for winding textile yarn	0	0	
4822900000	Other	0	0	
4823200000	Filter paper and paperboard	0	0	
4823400000	Rolls, sheets and dials, printed for self-recording apparatus	0	0	
4823610000	Of bamboo	0	0	
4823690000	Other	0	0	
4823700000	Moulded or pressed articles of paper pulp	0	0	
4823901010	Cards punched	0	0	
4823901090	Other	0	0	
4823902000	Electric insulating paper	0	0	
4823903011	Floor coverings on a base of paper or of paperboard	0	0	
4823903019	Other	0	0	
4823903021	Floor coverings on a base of paper or of paperboard	0	0	
4823903029	Other	0	0	
4823903090	Other	0	0	
4823905000	Perforated paper for jacquard weaving machines	0	0	
4823909011	Floor coverings on a base of paper or of paperboard	0	0	
4823909019	Other	0	0	

4823909090	Other	0	0	
4901101000	Printed in Korean	0	0	
4901109000	Other	0	0	
4901911000	Printed in Korean	0	0	
4901919000	Other	0	0	
4901991000	Printed in Korean	0	0	
4901999000	Other	0	0	
4902101010	Newspapers	0	0	
4902101090	Other	0	0	
4902109000	Other	0	0	
4902901010	Journals	0	0	
4902901090	Other	0	0	
4902909010	Journals	0	0	
4902909090	Other	0	0	
4903000000	Children's picture, drawing or colouring books	0	0	
4904000000	Music, printed or in manuscript, whether or not bound or illustrated	0	0	
4905100000	Globes	0	0	
4905911000	Maps and hydrographic chart	0	0	
4905919000	Other	0	0	
4905990000	Other	0	0	
4906001000	Plans	0	0	
4906002000	Drawings	0	0	
4906009000	Other	0	0	
4907001000	Unused postage stamp	0	0	
4907002000	Air way bill	0	0	
4907009000	Other	0	0	
4908100000	Transfers (decalcomanias), vitrifiable	0	0	
4908901000	Transfers (decalcomanias) for cushion flooring sheet	0	0	
4908909000	Other	0	0	
4909000000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	0	0	
4910001000	Of paper or paperboard	0	0	
4910009000	Other	0	0	
4911100000	Trade advertising material, commercial catalogues and the like	0	0	
4911911000	Printed plans and drawings	0	0	
4911919000	Other	0	0	
4911990000	Other	0	0	
5001000000	Silk-worm cocoons suitable for reeling	51% or 5,276won/kg, whichever is the greater	10	
5002001010	Not more than 20 decitex	3	10	
5002001020	More than 20 decitex but not more than 25.56 decitex	51.7% or 17,215won/kg, whichever is the greater	10	
5002001030	More than 25.56 decitex but not more than 28.89 decitex	51.7% or 17,215won/kg, whichever is the greater	10	
5002001040	More than 28.89 decitex but not more than 36.67 decitex	51.7% or 17,215won/kg, whichever is the greater	10	

5002001050	More than 36.67 decitex	51.7% or 17,215won/kg, whichever is the greater	10	
5002002000	Doupion silk	3	3	
5002009000	Other	8	3	
5003001100	Cocoon waste	2	0	
5003001200	Floss silk	2	0	
5003001300	Bisu	2	0	
5003001400	Frison	2	0	
5003001900	Other	2	0	
5003009100	Pegine	2	0	
5003009200	Silk noil (Bourette)	2	0	
5003009900	Other	2	0	
5004000000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	8	0	
5005001000	Hand made yarn	8	0	
5005002000	Yarn spun from silk waste	8	0	
5005003000	Yarn spun from noil silk	8	0	
5006001000	Silk yarn	8	0	
5006002000	Hand made yarn	8	0	
5006003000	Yarn spun from silk waste	8	0	
5006004000	Yarn spun from noil silk	8	0	
5006005000	Silk worm gut	8	0	
5007100000	Fabrics of noil silk	13	0	
5007201000	Silk fabrics, grey	13	0	
5007202010	Shibori	13	0	
5007202020	Satin	13	0	
5007202030	Crepe de chine	13	0	
5007202090	Other	13	0	
5007209000	Other	13	0	
5007901000	Silk fabrics, grey	13	0	
5007902000	Silk woven fabrics, mixed with acetate yarn	13	0	
5007903000	Silk woven fabrics, mixed with other man-made fiber	13	0	
5007904000	Silk woven fabrics, mixed with wool	13	0	
5007909000	Other	13	0	
5101110000	Shorn wool	0	0	
5101190000	Other	0	0	
5101210000	Shorn wool	0	0	
5101290000	Other	0	0	
5101300000	Carbonised	0	0	
5102110000	Of Kashmir (cashmere) goats	0	0	
5102190000	Other	0	0	
5102200000	Coarse animal hair	0	0	
5103100000	Noils of wool or of fine animal hair	0	0	
5103200000	Other waste of wool or of fine animal hair	0	0	
5103300000	Waste of coarse animal hair	0	0	
5104000000	Garnetted stock of wool or of fine or coarse animal hair	0	0	
5105100000	Carded wool	0	0	
5105210000	Combed wool in fragments	0	0	
5105291000	Top of all wool	0	0	
5105292000	Top of blended wool	0	0	
5105293000	Roving	0	0	
5105299000	Other	0	0	
5105310000	Of Kashmir (cashmere) goats	0	0	
5105390000	Other	0	0	
5105400000	Coarse animal hair, carded or combed	0	0	

5106101000	Of all wool	8	0	
5106109000	Other	8	0	
5106201000	Mixed with polyester fiber	8	0	
5106202000	Mixed with polyamide fiber	8	0	
5106203000	Mixed with acrylic fiber	8	0	
5106204000	Mixed with other synthetic fiber	8	0	
5106209000	Other	8	0	
5107101000	Of all wool	8	0	
5107102000	Mixed with synthetic fiber	8	0	
5107109000	Mixed with other fiber	8	0	
5107201000	Mixed with polyester fiber	8	0	
5107202000	Mixed with polyamide fiber	8	0	
5107203000	Mixed with acrylic fiber	8	0	
5107204000	Mixed with other synthetic fiber	8	0	
5107209000	Mixed with other fiber	8	0	
5108100000	Carded	8	0	
5108200000	Combed	8	0	
5109101000	Yarn of wool	8	0	
5109109000	Yarn of fine animal hair	8	0	
5109901000	Yarn of wool	8	0	
5109909000	Yarn of fine animal hair	8	0	
5110000000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	8	0	
5111111000	Of wool	13	0	
5111112000	Of fine animal hair	13	0	
5111191000	Of wool	13	0	
5111192000	Of fine animal hair	13	0	
5111200000	Other, mixed mainly or solely with man-made filaments	13	0	
5111300000	Other, mixed mainly or solely with man-made staple fibres	13	0	
5111900000	Other	13	0	
5112111000	Of wool	13	0	
5112112000	Of fine animal hair	13	0	
5112191000	Of wool	13	0	
5112192000	Of fine animal hair	13	0	
5112200000	Other, mixed mainly or solely with man-made filaments	13	0	
5112300000	Other, mixed mainly or solely with man-made staple fibres	13	0	
5112900000	Other	13	0	
5113000000	Woven fabrics of coarse animal hair or of horsehair	13	0	
5201001000	Seed cotton	0	0	
5201009010	Less than 23.2 mm (7/8 inch) of fibre-length	0	0	
5201009020	Not less than 23.2 mm (7/8 inch), but less than 25.4 mm (1 inch) of fibre-length	0	0	
5201009030	Not less than 25.4 mm (1 inch), but less than 28.5 mm (1-1/8 inch) of fibre-length	0	0	
5201009050	Not less than 28.5 mm (1-1/8 inch), but less than 34.9 mm (1-3/8 inch) of fiber length	0	0	
5201009060	Not less than 34.9 mm (1-3/8 inch) of fiber-length	0	0	
5202100000	Yarn waste (including thread waste)	0	0	
5202910000	Garnetted stock	0	0	
5202990000	Other	0	0	
5203000000	Cotton, carded or combed	0	0	
5204110000	Containing 85 % or more by weight of cotton	8	0	

5204190000	Other	8	0	
5204200000	Put up for retail sale	8	0	
5205111000	Unbleached or not mercerized	8	0	
5205119000	Other	8	0	
5205121010	Measuring not more than 370.37 decitex but not less than 232.56 decitex (not less than 27 metric number but not exceeding 43 metric number), excluding open end yarn	4	0	
5205121090	Other	8	0	
5205129000	Other	8	0	
5205131000	Unbleached or not mercerized	8	0	
5205139000	Other	8	0	
5205141000	Unbleached or not mercerized	8	0	
5205149000	Other	8	0	
5205151000	Unbleached or not mercerized	8	0	
5205159000	Other	8	0	
5205211000	Unbleached or not mercerized	8	3	
5205219000	Other	8	3	
5205221000	Unbleached or not mercerized	8	3	
5205229000	Other	8	3	
5205231000	Unbleached or not mercerized	8	3	
5205239000	Other	8	3	
5205241000	Unbleached or not mercerized	8	3	
5205249000	Other	8	3	
5205261000	Unbleached or not mercerized	8	3	
5205269000	Other	8	3	
5205271000	Unbleached or not mercerized	8	3	
5205279000	Other	8	3	
5205281000	Unbleached or not mercerized	8	3	
5205289000	Other	8	3	
5205311000	Unbleached or not mercerized	8	0	
5205319000	Other	8	0	
5205321010	Measuring not more than 370.37 decitex but not less than 232.56 decitex(not less than 27 metric number but not exceeding 43 metric number), excluding open end yarn	4	0	
5205321090	Other	8	0	
5205329000	Other	8	0	
5205331000	Unbleached or not mercerized	8	0	
5205339000	Other	8	0	
5205341000	Unbleached or not mercerized	8	0	
5205349000	Other	8	0	
5205351000	Unbleached or not mercerized	8	0	
5205359000	Other	8	0	
5205411000	Unbleached or not mercerized	8	3	
5205419000	Other	8	3	
5205421000	Unbleached or not mercerized	8	3	
5205429000	Other	8	3	
5205431000	Unbleached or not mercerized	8	3	
5205439000	Other	8	3	
5205441000	Unbleached or not mercerized	8	3	
5205449000	Other	8	3	
5205461000	Unbleached or not mercerized	8	3	
5205469000	Other	8	3	
5205471000	Unbleached or not mercerized	8	3	
5205479000	Other	8	3	
5205481000	Unbleached or not mercerized	8	3	

5205489000	Other	8	3	
5206111000	Unbleached or not mercerized	8	3	
5206119000	Other	8	0	
5206121000	Unbleached or not mercerized	8	0	
5206129000	Other	8	0	
5206131000	Unbleached or not mercerized	8	0	
5206139000	Other	8	0	
5206141000	Unbleached or not mercerized	8	0	
5206149000	Other	8	0	
5206151000	Unbleached or not mercerized	8	0	
5206159000	Other	8	0	
5206211000	Unbleached or not mercerized	8	3	
5206219000	Other	8	3	
5206221000	Unbleached or not mercerized	8	3	
5206229000	Other	8	3	
5206231000	Unbleached or not mercerized	8	3	
5206239000	Other	8	3	
5206241000	Unbleached or not mercerized	8	3	
5206249000	Other	8	3	
5206251000	Unbleached or not mercerized	8	3	
5206259000	Other	8	3	
5206311000	Unbleached or not mercerized	8	0	
5206319000	Other	8	0	
5206321000	Unbleached or not mercerized	8	0	
5206329000	Other	8	0	
5206331000	Unbleached or not mercerized	8	0	
5206339000	Other	8	0	
5206341000	Unbleached or not mercerized	8	0	
5206349000	Other	8	0	
5206351000	Unbleached or not mercerized	8	0	
5206359000	Other	8	0	
5206411000	Unbleached or not mercerized	8	3	
5206419000	Other	8	3	
5206421000	Unbleached or not mercerized	8	3	
5206429000	Other	8	3	
5206431000	Unbleached or not mercerized	8	3	
5206439000	Other	8	3	
5206441000	Unbleached or not mercerized	8	3	
5206449000	Other	8	3	
5206451000	Unbleached or not mercerized	8	3	
5206459000	Other	8	3	
5207101000	Unbleached or not mercerized	8	0	
5207109000	Other	8	0	
5207901000	Unbleached or not mercerized	8	0	
5207909000	Other	8	0	
5208110000	Plain weave, weighing not more than 100 g/m ²	10	0	
5208120000	Plain weave, weighing more than 100 g/m ²	10	0	
5208130000	3-thread or 4-thread twill, including cross twill	10	0	
5208190000	Other fabrics	10	0	
5208210000	Plain weave, weighing not more than 100 g/m ²	10	0	
5208220000	Plain weave, weighing more than 100 g/m ²	10	0	
5208230000	3-thread or 4-thread twill, including cross twill	10	0	
5208290000	Other fabrics	10	0	
5208310000	Plain weave, weighing not more than 100 g/m ²	10	0	

5208320000	Plain weave, weighing more than 100 g/m ²	10	0	
5208330000	3-thread or 4-thread twill, including cross twill	10	0	
5208390000	Other fabrics	10	0	
5208410000	Plain weave, weighing not more than 100 g/m ²	10	0	
5208420000	Plain weave, weighing more than 100 g/m ²	10	0	
5208430000	3-thread or 4-thread twill, including cross twill	10	0	
5208490000	Other fabrics	10	0	
5208510000	Plain weave, weighing not more than 100 g/m ²	10	0	
5208520000	Plain weave, weighing more than 100 g/m ²	10	0	
5208591000	3-thread or 4-thread twill, including cross twill	10	0	
5208599000	Other	10	0	
5209110000	Plain weave	10	0	
5209120000	3-thread or 4-thread twill, including cross twill	10	0	
5209190000	Other fabrics	10	0	
5209210000	Plain weave	10	0	
5209220000	3-thread or 4-thread twill, including cross twill	10	0	
5209290000	Other fabrics	10	0	
5209310000	Plain weave	10	0	
5209320000	3-thread or 4-thread twill, including cross twill	10	0	
5209390000	Other fabrics	10	0	
5209410000	Plain weave	10	0	
5209420000	Denim	10	0	
5209430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	0	
5209490000	Other fabrics	10	0	
5209510000	Plain weave	10	0	
5209520000	3-thread or 4-thread twill, including cross twill	10	0	
5209590000	Other fabrics	10	0	
5210110000	Plain weave	10	0	
5210191000	3-thread or 4-thread twill, including cross twill	10	0	
5210199000	Other	10	0	
5210210000	Plain weave	10	0	
5210291000	3-thread or 4-thread twill, including cross twill	10	0	
5210299000	Other	10	0	
5210310000	Plain weave	10	0	
5210320000	3-thread or 4-thread twill, including cross twill	10	0	
5210390000	Other fabrics	10	0	
5210410000	Plain weave	10	0	
5210491000	3-thread or 4-thread twill, including cross twill	10	0	
5210499000	Other	10	0	
5210510000	Plain weave	10	0	
5210590000	Other fabrics	10	0	
5211110000	Plain weave	10	0	
5211120000	3-thread or 4-thread twill, including cross twill	10	0	
5211190000	Other fabrics	10	0	
5211200000	Bleached	10	0	
5211310000	Plain weave	10	0	
5211320000	3-thread or 4-thread twill, including cross twill	10	0	

5211390000	Other fabrics	10	0	
5211410000	Plain weave	10	0	
5211420000	Denim	10	0	
5211430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	0	
5211490000	Other fabrics	10	0	
5211510000	Plain weave	10	0	
5211520000	3-thread or 4-thread twill, including cross twill	10	0	
5211590000	Other fabrics	10	0	
5212110000	Unbleached	10	0	
5212120000	Bleached	10	0	
5212130000	Dyed	10	0	
5212140000	Of yarns of different colours	10	0	
5212150000	Printed	10	0	
5212210000	Unbleached	10	0	
5212220000	Bleached	10	0	
5212230000	Dyed	10	0	
5212240000	Of yarns of different colours	10	0	
5212250000	Printed	10	0	
5301100000	Flax, raw or retted	2	3	
5301210000	Broken or scutched	2	3	
5301290000	Other	2	3	
5301301000	Flax tow	2	3	
5301302000	Flax waste	2	3	
5302100000	True hemp, raw or retted	2	3	
5302901000	True hemp, broken, scutched, hackled or otherwise processed, but not spun	2	3	
5302902010	Tow of true hemp	2	3	
5302902020	Waste of true hemp	2	3	
5303101000	Jute	2	0	
5303102000	Other textile bast fibres	2	0	
5303901010	Jute	2	0	
5303901090	Other textile bast fibres	2	0	
5303909010	Tow and waste of jute	2	0	
5303909090	Tow and waste of other textile bast fibres	2	0	
5305001010	Raw	2	0	
5305001090	Other	2	0	
5305002010	Raw	2	0	
5305002090	Other	2	0	
5305003010	Raw	2	0	
5305003090	Other	2	0	
5305009010	Raw	2	0	
5305009090	Other	2	0	
5306101000	Of all flax	8	0	
5306102000	Of mixed	8	0	
5306201000	Of all flax	8	0	
5306202000	Of mixed	8	0	
5307101000	Of jute	8	0	
5307109000	Other	8	0	
5307201000	Of jute	8	0	
5307209000	Other	8	0	
5308100000	Coir yarn	8	0	
5308200000	True hemp yarn	8	0	
5308901000	Ramie yarn	8	0	
5308909000	Other	8	0	
5309110000	Unbleached or bleached	2	0	
5309190000	Other	2	0	
5309210000	Unbleached or bleached	2	0	

5309290000	Other	2	0	
5310101000	Jute fabrics	8	0	
5310109000	Other	8	0	
5310901000	Jute fabrics	8	0	
5310909000	Other	8	0	
5311001000	Of ramie	8	0	
5311002000	Of true hemp	8	0	
5311003000	Of paper yarn	8	0	
5311009000	Other	8	0	
5401101000	Of nylon or other polyamides	8	0	
5401102000	Of polyesters	8	0	
5401103000	Of acrylic polymers	8	0	
5401109000	Other	8	0	
5401201000	Of viscose rayon	8	0	
5401202000	Of cellulose acetate	8	0	
5401209000	Other	8	0	
5402110000	Of aramids	8	0	
5402191011	For tire cord	8	0	
5402191012	For fishing net	8	0	
5402191019	For other	8	0	
5402191021	For tire cord	8	0	
5402191022	For fishing net	8	0	
5402191029	For other	8	0	
5402191090	Other	8	0	
5402199000	Other	8	0	
5402200000	High tenacity yarn of polyesters	8	0	
5402311010	Of nylon 6	8	0	
5402311020	Of nylon 66	8	0	
5402311090	Other	8	0	
5402319000	Other	8	0	
5402321010	Of nylon 6	8	0	
5402321020	Of nylon 66	8	0	
5402321090	Other	8	0	
5402329000	Other	8	0	
5402331000	Of poly trimethylene terephthalate	8	0	
5402339000	Other	8	0	
5402340000	Of polypropylene	8	0	
5402390000	Other	8	0	
5402440000	Elastomeric	8	0	
5402451010	Of nylon 6	8	0	
5402451020	Of nylon 66	8	0	
5402451090	Other	8	0	
5402459000	Other	8	0	
5402461000	Of poly trimethylene terephthalate	8	0	
5402469000	Other	8	0	
5402471000	Of poly trimethylene terephthalate	8	0	
5402479000	Other	8	0	
5402480000	Other, of polypropylene	8	0	
5402491000	Of acrylic polymers	8	0	
5402499000	Other	8	0	
5402510000	Of nylon or other polyamides	8	0	
5402520000	Of polyesters	8	0	
5402591000	Of acrylic polymers	8	0	
5402599000	Other	8	0	
5402610000	Of nylon or other polyamides	8	0	
5402620000	Of polyesters	8	0	
5402691000	Of acrylic polymers	8	0	
5402692000	Of polyvinyl alcohol	8	0	

5402699000	Other	8	0	
5403100000	High tenacity yarn of viscose rayon	2	0	
5403311000	Textured yarn	2	0	
5403319000	Other	2	0	
5403321000	Textured yarn	2	0	
5403329000	Other	2	0	
5403331000	Textured yarn	8	0	
5403339000	Other	8	0	
5403391000	Textured yarn	8	0	
5403399000	Other	8	0	
5403411000	Textured yarn	2	0	
5403419000	Other	2	0	
5403421000	Textured yarn	8	0	
5403429000	Other	8	0	
5403491000	Textured yarn	8	0	
5403499000	Other	8	0	
5404110000	Elastomeric	8	0	
5404120000	Other, of polypropylene	8	0	
5404191000	Of nylon or other polyamides	8	0	
5404192000	Of polyurethane	8	0	
5404193000	Of polyvinyl alcohol	8	0	
5404199000	Other	8	0	
5404901000	Of strip	8	0	
5404909000	Other	8	0	
5405001000	Monofilament	8	0	
5405009000	Other	8	0	
5406001000	Synthetic filament yarn	8	0	
5406002000	Artificial filament yarn	8	0	
5407101000	Of nylon or other polyamides	8	0	
5407102000	Of polyesters	8	0	
5407200000	Woven fabrics obtained from strip or the like	8	0	
5407300000	Fabrics specified in note 9 to section XI	8	0	
5407410000	Unbleached or bleached	8	0	
5407420000	Dyed	8	0	
5407430000	Of yarns of different colours	8	0	
5407440000	Printed	8	0	
5407510000	Unbleached or bleached	8	0	
5407520000	Dyed	8	0	
5407530000	Of yarns of different colours	8	0	
5407540000	Printed	8	0	
5407611000	Unbleached or bleached	8	0	
5407612000	Dyed	8	0	
5407613000	Of yarns of different colours	8	0	
5407614000	Printed	8	0	
5407691000	Unbleached or bleached	8	0	
5407692000	Dyed	8	0	
5407693000	Of yarns of different colours	8	0	
5407694000	Printed	8	0	
5407711000	Of acrylic polymers	8	0	
5407719000	Other	8	0	
5407721000	Of acrylic polymers	8	0	
5407729000	Other	8	0	
5407731000	Of acrylic polymers	8	0	
5407739000	Other	8	0	
5407741000	Of acrylic polymers	8	0	
5407749000	Other	8	0	
5407811000	Of nylon or other polyamides	8	0	

5407812000	Of polyesters	8	0	
5407813000	Of acrylic polymers	8	0	
5407819000	Other	8	0	
5407821000	Of nylon or other polyamides	8	0	
5407822000	Of polyesters	8	0	
5407823000	Of acrylic polymers	8	0	
5407829000	Other	8	0	
5407831000	Of nylon or other polyamides	8	0	
5407832000	Of polyesters	8	0	
5407833000	Of acrylic polymers	8	0	
5407839000	Other	8	0	
5407841000	Of nylon or other polyamides	8	0	
5407842000	Of polyesters	8	0	
5407843000	Of acrylic polymers	8	0	
5407849000	Other	8	0	
5407911000	Of nylon or other polyamides	8	0	
5407912000	Of polyesters	8	0	
5407913000	Of acrylic polymers	8	0	
5407919000	Other	8	0	
5407921000	Of nylon or other polyamides	8	0	
5407922000	Of polyesters	8	0	
5407923000	Of acrylic polymers	8	0	
5407929000	Other	8	0	
5407931000	Of nylon or other polyamides	8	0	
5407932000	Of polyesters	8	0	
5407933000	Of acrylic polymers	8	0	
5407939000	Other	8	0	
5407941000	Of nylon or other polyamides	8	0	
5407942000	Of polyesters	8	0	
5407943000	Of acrylic polymers	8	0	
5407949000	Other	8	0	
5408100000	Woven fabrics obtained from high tenacity yarn of viscose rayon	8	0	
5408210000	Unbleached or bleached	8	0	
5408220000	Dyed	8	0	
5408230000	Of yarns of different colours	8	0	
5408240000	Printed	8	0	
5408310000	Unbleached or bleached	8	0	
5408320000	Dyed	8	0	
5408330000	Of yarns of different colours	8	0	
5408340000	Printed	8	0	
5501100000	Of nylon or other polyamides	8	0	
5501200000	Of polyesters	8	0	
5501301000	Acrylic	8	0	
5501302000	Modacrylic	8	0	
5501400000	Of polypropylene	8	0	
5501900000	Other	8	0	
5502001000	Of viscose rayon	7.5	0	
5502002010	Less than 44,000 decitex	7.5	0	
5502002020	Not less than 44,000 decitex	7.5	0	
5502009000	Other	7.5	0	
5503111000	Of special section face	8	0	
5503119000	Other	8	0	
5503191000	Of special section face	8	0	
5503199000	Other	8	0	
5503201000	Of special section face	8	0	
5503209010	Of poly trimethylene terephthalate	8	0	
5503209090	Other	8	0	

5503301010	Of special section face	8	0	
5503301020	Of conjugated section face	8	0	
5503301090	Other	8	0	
5503302010	Of special section face	8	0	
5503302020	Of conjugated section face	8	0	
5503302090	Other	8	0	
5503400000	Of polypropylene	8	0	
5503900000	Other	8	0	
5504101000	Of special section face	2	0	
5504102000	Of polynosic section face	2	0	
5504109000	Other	2	0	
5504901000	Of cellulose acetate	8	0	
5504902000	Of lyocell	4	0	
5504909000	Other	8	0	
5505100000	Of synthetic fibres	2	0	
5505200000	Of artificial fibres	2	0	
5506101000	Of special section face	8	0	
5506109000	Other	8	0	
5506201000	Of special section face	8	0	
5506209000	Other	8	0	
5506301010	Of special section face	8	0	
5506301020	Of conjugated section face	8	0	
5506301090	Other	8	0	
5506302010	Of special section face	8	0	
5506302020	Of conjugated section face	8	0	
5506302090	Other	8	0	
5506900000	Other	8	0	
5507001010	Of special section face	8	0	
5507001020	Of polynosic section face	8	0	
5507001090	Other	8	0	
5507002000	Of cellulose acetate	8	0	
5507009000	Other	8	0	
5508101000	Of nylon or other polyamides	8	0	
5508102000	Of polyesters	8	0	
5508103000	Acrylic or modacrylic	8	0	
5508109000	Other	8	0	
5508201000	Of viscose rayon	8	0	
5508202000	Of cellulose acetate	8	0	
5508209000	Other	8	0	
5509111000	High tenacity yarn	8	3	
5509119000	Other	8	3	
5509121000	High tenacity yarn	8	3	
5509129000	Other	8	3	
5509211000	High tenacity yarn	8	3	
5509219000	Other	8	3	
5509221000	High tenacity yarn	8	3	
5509229000	Other	8	3	
5509311000	Acrylic	8	3	
5509312000	Modacrylic	8	3	
5509321000	Acrylic	8	3	
5509322000	Modacrylic	8	3	
5509410000	Single yarn	8	3	
5509420000	Multiple (folded) or cabled yarn	8	3	
5509510000	Mixed mainly or solely with artificial staple fibres	8	3	
5509520000	Mixed mainly or solely with wool or fine animal hair	8	3	
5509530000	Mixed mainly or solely with cotton	8	3	

5509590000	Other	8	3	
5509611000	Acrylic	8	3	
5509612000	Modacrylic	8	3	
5509621000	Acrylic	8	3	
5509622000	Modacrylic	8	3	
5509691010	Acrylic	8	3	
5509691020	Modacrylic	8	3	
5509692010	Acrylic	8	3	
5509692020	Modacrylic	8	3	
5509911000	Of nylon or other polyamides	8	3	
5509919000	Other	8	3	
5509921000	Of nylon or other polyamides	8	3	
5509929000	Other	8	3	
5509990000	Other	8	3	
5510111000	Of viscose rayon	8	3	
5510112000	Of cellulose acetate	8	3	
5510119000	Other	8	3	
5510121000	Of viscose rayon	8	3	
5510122000	Of cellulose acetate	8	3	
5510129000	Other	8	3	
5510201000	Of viscose rayon	8	3	
5510202000	Of cellulose acetate	8	3	
5510209000	Other	8	3	
5510301000	Of viscose rayon	8	3	
5510302000	Of cellulose acetate	8	3	
5510309000	Other	8	3	
5510901000	Of viscose rayon	8	3	
5510902000	Of cellulose acetate	8	3	
5510909000	Other	8	3	
5511101000	Of nylon or other polyamides	8	0	
5511102000	Of polyesters	8	0	
5511103000	Acrylic or modacrylic	8	0	
5511109000	Other	8	0	
5511201000	Of nylon or other polyamides	8	0	
5511202000	Of polyesters	8	0	
5511203000	Acrylic or modacrylic	8	0	
5511209000	Other	8	0	
5511301000	Of viscose rayon	8	0	
5511302000	Of cellulose acetate	8	0	
5511309000	Other	8	0	
5512110000	Unbleached or bleached	10	0	
5512191000	Dyed	10	0	
5512192000	Of yarns of different colours	10	0	
5512193000	Printed	10	0	
5512211000	Acrylic	10	0	
5512212000	Modacrylic	10	0	
5512290000	Other	10	0	
5512911000	Of nylon or other polyamides	10	0	
5512919000	Other	10	0	
5512991000	Of nylon or other polyamides	10	0	
5512999000	Other	10	0	
5513110000	Of polyester staple fibres, plain weave	10	0	
5513120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	0	
5513130000	Other woven fabrics of polyester staple fibres	10	0	
5513191000	Of nylon or other polyamides	10	0	
5513192010	Acrylic	10	0	

5513192020	Modacrylic	10	0	
5513199000	Other	10	0	
5513210000	Of polyester staple fibres, plain weave	10	0	
5513231000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	0	
5513239000	Other	10	0	
5513291000	Of nylon or other polyamides	10	0	
5513292010	Acrylic	10	0	
5513292020	Modacrylic	10	0	
5513299000	Other	10	0	
5513310000	Of polyester staple fibres, plain weave	10	0	
5513391000	Of nylon or other polyamides	10	0	
5513392010	Acrylic	10	0	
5513392020	Modacrylic	10	0	
5513399000	Other	10	0	
5513410000	Of polyester staple fibres, plain weave	10	0	
5513491000	Of nylon or other polyamides	10	0	
5513492010	Acrylic	10	0	
5513492020	Modacrylic	10	0	
5513499000	Other	10	0	
5514110000	Of polyester staple fibres, plain weave	10	0	
5514120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	0	
5514191000	Of nylon or other polyamides	10	0	
5514192010	Acrylic	10	0	
5514192020	Modacrylic	10	0	
5514193000	Other woven fabrics of polyester staple fibres	10	0	
5514199000	Other	10	0	
5514210000	Of polyester staple fibres, plain weave	10	0	
5514220000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	0	
5514230000	Other woven fabrics of polyester staple fibres	10	0	
5514291000	Of nylon or other polyamides	10	0	
5514292010	Acrylic	10	0	
5514292020	Modacrylic	10	0	
5514299000	Other	10	0	
5514300000	Of yarns of different colours	10	0	
5514410000	Of polyester staple fibres, plain weave	10	0	
5514420000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	0	
5514430000	Other woven fabrics of polyester staple fibres	10	0	
5514491000	Of nylon or other polyamides	10	0	
5514492010	Acrylic	10	0	
5514492020	Modacrylic	10	0	
5514499000	Other	10	0	
5515111000	Unbleached or bleached	10	0	
5515119000	Other	10	0	
5515121000	Unbleached or bleached	10	0	
5515129000	Other	10	0	
5515131000	Unbleached or bleached	10	0	
5515139000	Other	10	0	
5515191000	Unbleached or bleached	10	0	
5515199000	Other	10	0	
5515211000	Unbleached or bleached	10	0	
5515219000	Other	10	0	
5515221000	Unbleached or bleached	10	0	
5515229000	Other	10	0	

5515291000	Unbleached or bleached	10	0	
5515299000	Other	10	0	
5515911000	Unbleached or bleached	10	0	
5515919000	Other	10	0	
5515991000	Unbleached or bleached	10	0	
5515999000	Other	10	0	
5516111000	Of viscose rayon	10	0	
5516112000	Of cellulose acetate	10	0	
5516119000	Other	10	0	
5516121000	Of viscose rayon	10	0	
5516122000	Of cellulose acetate	10	0	
5516129000	Other	10	0	
5516131000	Of viscose rayon	10	0	
5516132000	Of cellulose acetate	10	0	
5516139000	Other	10	0	
5516141000	Of viscose rayon	10	0	
5516142000	Of cellulose acetate	10	0	
5516149000	Other	10	0	
5516211000	Of viscose rayon	10	0	
5516212000	Of cellulose acetate	10	0	
5516219000	Other	10	0	
5516221000	Of viscose rayon	10	0	
5516222000	Of cellulose acetate	10	0	
5516229000	Other	10	0	
5516231000	Of viscose rayon	10	0	
5516232000	Of cellulose acetate	10	0	
5516239000	Other	10	0	
5516241000	Of viscose rayon	10	0	
5516242000	Of cellulose acetate	10	0	
5516249000	Other	10	0	
5516311000	Of viscose rayon	10	0	
5516312000	Of cellulose acetate	10	0	
5516319000	Other	10	0	
5516321000	Of viscose rayon	10	0	
5516322000	Of cellulose acetate	10	0	
5516329000	Other	10	0	
5516331000	Of viscose rayon	10	0	
5516332000	Of cellulose acetate	10	0	
5516339000	Other	10	0	
5516341000	Of viscose rayon	10	0	
5516342000	Of cellulose acetate	10	0	
5516349000	Other	10	0	
5516411000	Of viscose rayon	10	0	
5516412000	Of cellulose acetate	10	0	
5516419000	Other	10	0	
5516421000	Of viscose rayon	10	0	
5516422000	Of cellulose acetate	10	0	
5516429000	Other	10	0	
5516431000	Of viscose rayon	10	0	
5516432000	Of cellulose acetate	10	0	
5516439000	Other	10	0	
5516441000	Of viscose rayon	10	0	
5516442000	Of cellulose acetate	10	0	
5516449000	Other	10	0	
5516911000	Of viscose rayon	10	0	
5516912000	Of cellulose acetate	10	0	
5516919000	Other	10	0	
5516921000	Of viscose rayon	10	0	

5516922000	Of cellulose acetate	10	0	
5516929000	Other	10	0	
5516931000	Of viscose rayon	10	0	
5516932000	Of cellulose acetate	10	0	
5516939000	Other	10	0	
5516941000	Of viscose rayon	10	0	
5516942000	Of cellulose acetate	10	0	
5516949000	Other	10	0	
5601100000	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	8	0	
5601210000	Of cotton	8	0	
5601220000	Of man-made fibres	8	0	
5601290000	Other	8	0	
5601301000	Textile flock	8	0	
5601309000	Other	8	0	
5602101000	Needleloom felt	8	0	
5602102000	Stitch-bonded fiber fabrics	8	0	
5602211000	Piano felt	8	0	
5602219000	Other	8	0	
5602290000	Of other textile materials	8	0	
5602900000	Other	8	0	
5603111000	Impregnated, coated, covered or laminated	8	0	
5603119000	Other	8	0	
5603121000	Impregnated, coated, covered or laminated	8	0	
5603129000	Other	8	0	
5603131000	Impregnated, coated, covered or laminated	8	0	
5603139000	Other	8	0	
5603141000	Impregnated, coated, covered or laminated	8	0	
5603149000	Other	8	0	
5603910000	Weighing not more than 25 g/m ²	8	0	
5603920000	Weighing more than 25 g/m ² but not more than 70 g/m ²	8	0	
5603930000	Weighing more than 70 g/m ² but not more than 150 g/m ²	8	0	
5603940000	Weighing more than 150 g/m ²	8	0	
5604100000	Rubber thread and cord, textile covered	8	0	
5604901000	Imitation catguts consisting of textile yarn	8	0	
5604902000	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	8	0	
5604909000	Other	8	0	
5605000000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	8	0	
5606001000	Gimped yarn	8	0	
5606002000	Chenille yarn	8	0	
5606003000	Loop wale-yarn	8	0	
5606009000	Other	8	0	
5607210000	Binder or baler twine	10	0	
5607290000	Other	10	0	
5607410000	Binder or baler twine	10	0	
5607490000	Other	10	0	
5607500000	Of other synthetic fibres	10	0	

5607901000	Of jute or other textile bast fibres of heading 53.03	10	0	
5607909000	Other	10	0	
5608111000	Of synthetic fibres	10	0	
5608119000	Other	10	0	
5608191000	Of synthetic fibres	10	0	
5608199000	Other	10	0	
5608901000	Of cotton	10	0	
5608909000	Other	10	0	
5609001000	Of cotton	8	0	
5609002000	Of vegetable fibres, except cotton	8	0	
5609003000	Of man-made fibres	8	0	
5609009000	Other	8	0	
5701100000	Of wool or fine animal hair	10	0	
5701900000	Of other textile materials	10	0	
5702100000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	10	0	
5702200000	Floor coverings of coconut fibres (coir)	10	0	
5702310000	Of wool or fine animal hair	10	0	
5702320000	Of man-made textile materials	10	0	
5702390000	Of other textile materials	10	0	
5702410000	Of wool or fine animal hair	10	0	
5702420000	Of man-made textile materials	10	0	
5702490000	Of other textile materials	10	0	
5702500000	Other, not of pile construction, not made up	10	0	
5702910000	Of wool or fine animal hair	10	0	
5702920000	Of man-made textile materials	10	0	
5702990000	Of other textile materials	10	0	
5703100000	Of wool or fine animal hair	10	0	
5703200000	Of nylon or other polyamides	10	0	
5703300000	Of other man-made textile materials	10	0	
5703900000	Of other textile materials	10	0	
5704100000	Tiles, having a maximum surface area of 0.3m ²	10	0	
5704900000	Other	10	0	
5705000000	Other carpets and other textile floor coverings, whether or not made up	10	0	
5801101000	Pile fabrics	13	0	
5801102000	Chenille fabrics	13	0	
5801210000	Uncut weft pile fabrics	13	0	
5801220000	Cut corduroy	13	0	
5801230000	Other weft pile fabrics	13	0	
5801240000	Warp pile fabrics, épinglé (uncut)	13	0	
5801250000	Warp pile fabrics, cut	13	0	
5801260000	Chenille fabrics	13	0	
5801310000	Uncut weft pile fabrics	13	0	
5801320000	Cut corduroy	13	0	
5801330000	Other weft pile fabrics	13	0	
5801340000	Warp pile fabrics, épinglé (uncut)	13	0	
5801350000	Warp pile fabrics, cut	13	0	
5801360000	Chenille fabrics	13	0	
5801900000	Of other textile materials	13	0	
5802110000	Unbleached	8	0	
5802190000	Other	8	0	
5802200000	Terry towelling and similar woven terry fabrics, of other textile materials	8	0	
5802300000	Tufted textile fabrics	8	0	
5803000000	Gauze, other than narrow fabrics of heading 58.06.	8	0	

5804101000	Of silk	13	0	
5804102000	Of cotton	13	0	
5804103000	Of man-made fibres	13	0	
5804109000	Other	13	0	
5804210000	Of man-made fibres	13	0	
5804291000	Of silk	13	0	
5804292000	Of cotton	13	0	
5804299000	Other	13	0	
5804300000	Hand-made lace	13	0	
5805001010	Of wool or fine animal hair	8	0	
5805001090	Other	8	0	
5805002000	Needle-worked tapestries	8	0	
5806101000	Of wool or fine animal hair	8	0	
5806102000	Of cotton	8	0	
5806103000	Of man-made fibres	8	0	
5806109000	Other	8	0	
5806200000	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	8	0	
5806310000	Of cotton	8	0	
5806320000	Of man-made fibres	8	0	
5806391000	Of wool or fine animal hair	8	0	
5806392000	Of vegetable fibres, except cotton	8	0	
5806399000	Other	8	0	
5806400000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	8	0	
5807101000	Labels	8	0	
5807109000	Other	8	0	
5807901000	Labels	8	0	
5807909000	Other	8	0	
5808100000	Braids in the piece	8	0	
5808901000	Ornamental trimmings	8	0	
5808909000	Other	8	0	
5809000000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	8	0	
5810100000	Embroidery without visible ground	13	0	
5810910000	Of cotton	13	0	
5810920000	Of man-made fibres	13	0	
5810990000	Of other textile materials	13	0	
5811001000	Of silk	8	0	
5811002000	Of wool or fine animal hair	8	0	
5811003000	Of cotton	8	0	
5811004000	Of man-made fibres	8	0	
5811009000	Other	8	0	
5901100000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	8	0	
5901901000	Tracing cloth	8	0	
5901902000	Prepared painting canvas	8	0	
5901903000	Buckram and similar stiffened textile fabrics	8	0	
5902100000	Of nylon or other polyamides	8	0	
5902200000	Of polyesters	8	0	
5902900000	Other	8	0	
5903100000	With poly (vinyl chloride)	10	0	

5903200000	With polyurethane	10	0	
5903900000	Other	10	0	
5904100000	Linoleum	8	0	
5904900000	Other	8	0	
5905000000	Textile wall coverings	8	0	
5906100000	Adhesive tape of a width not exceeding 20 cm	8	0	
5906910000	Knitted or crocheted	8	0	
5906990000	Other	8	0	
5907001000	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	8	0	
5907002000	Painted canvas being theatrical scenery, studio back-cloth or the like	8	0	
5907009000	Other	8	0	
5908001000	Wicks	8	0	
5908009000	Other	8	0	
5909000000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	8	0	
5910000000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	8	0	
5911101000	Of narrow fabrics	8	0	
5911109000	Other	8	0	
5911200000	Bolting cloth, whether or not made up	8	0	
5911310000	Weighing less than 650 g/m ²	8	0	
5911320000	Weighing 650 g/m ² or more	8	0	
5911400000	Straining cloth of a kind used in oil presses or the like, including that of human hair	8	0	
5911900000	Other	8	0	
6001101000	Of cotton	10	0	
6001102000	Of man-made fibres	10	0	
6001109000	Other	10	0	
6001210000	Of cotton	10	0	
6001220000	Of man-made fibres	10	0	
6001290000	Of other textile materials	10	0	
6001910000	Of cotton	10	0	
6001920000	Of man-made fibres	10	0	
6001990000	Of other textile materials	10	0	
6002400000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	0	
6002900000	Other	10	0	
6003100000	Of wool or fine animal hair	10	0	
6003200000	Of cotton	10	0	
6003300000	Of synthetic fibres	10	0	
6003400000	Of artificial fibres	10	0	
6003900000	Other	10	0	
6004100000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	0	
6004900000	Other	10	0	
6005210000	Unbleached or bleached	10	0	
6005220000	Dyed	10	0	
6005230000	Of yarns of different colours	10	0	
6005240000	Printed	10	0	
6005310000	Unbleached or bleached	10	0	

6005320000	Dyed	10	0	
6005330000	Of yarns of different colours	10	0	
6005340000	Printed	10	0	
6005410000	Unbleached or bleached	10	0	
6005420000	Dyed	10	0	
6005430000	Of yarns of different colours	10	0	
6005440000	Printed	10	0	
6005900000	Other	10	0	
6006100000	Of wool or fine animal hair	10	0	
6006210000	Unbleached or bleached	10	0	
6006220000	Dyed	10	0	
6006230000	Of yarns of different colours	10	0	
6006240000	Printed	10	0	
6006310000	Unbleached or bleached	10	0	
6006320000	Dyed	10	0	
6006330000	Of yarns of different colours	10	0	
6006340000	Printed	10	0	
6006410000	Unbleached or bleached	10	0	
6006420000	Dyed	10	0	
6006430000	Of yarns of different colours	10	0	
6006440000	Printed	10	0	
6006900000	Other	10	0	
6101200000	Of cotton	13	0	
6101301000	Of synthetic fibres	13	0	
6101302000	Of artificial fibres	13	0	
6101900000	Of other textile materials	13	3	
6102100000	Of wool or fine animal hair	13	0	
6102200000	Of cotton	13	3	
6102301000	Of synthetic fibres	13	0	
6102302000	Of artificial fibres	13	0	
6102900000	Of other textile materials	13	3	
6103101000	Of wool or fine animal hair	13	0	
6103102000	Of synthetic fibres	13	0	
6103109000	Of other textile materials	13	0	
6103220000	Of cotton	13	0	
6103230000	Of synthetic fibres	13	0	
6103290000	Of other textile materials	13	3	
6103310000	Of wool or fine animal hair	13	0	
6103320000	Of cotton	13	0	
6103330000	Of synthetic fibres	13	0	
6103390000	Of other textile materials	13	0	
6103410000	Of wool or fine animal hair	13	3	
6103420000	Of cotton	13	0	
6103430000	Of synthetic fibres	13	3	
6103490000	Of other textile materials	13	0	
6104130000	Of synthetic fibres	13	0	
6104191000	Of cotton	13	3	
6104199000	Other	13	3	
6104220000	Of cotton	13	3	
6104230000	Of synthetic fibres	13	0	
6104290000	Of other textile materials	13	0	
6104310000	Of wool or fine animal hair	13	0	
6104320000	Of cotton	13	0	
6104330000	Of synthetic fibres	13	0	
6104390000	Of other textile materials	13	0	
6104410000	Of wool or fine animal hair	13	0	
6104420000	Of cotton	13	0	
6104430000	Of synthetic fibres	13	0	

6104440000	Of artificial fibres	13	0	
6104491000	Of silk	13	3	
6104499000	Other	13	3	
6104510000	Of wool or fine animal hair	13	0	
6104520000	Of cotton	13	3	
6104530000	Of synthetic fibres	13	0	
6104590000	Of other textile materials	13	3	
6104610000	Of wool or fine animal hair	13	0	
6104620000	Of cotton	13	3	
6104630000	Of synthetic fibres	13	0	
6104690000	Of other textile materials	13	3	
6105100000	Of cotton	13	3	
6105201000	Of synthetic fibres	13	0	
6105202000	Of artificial fibres	13	0	
6105901000	Of silk	13	0	
6105902000	Of wool or fine animal hair	13	0	
6105909000	Other	13	0	
6106100000	Of cotton	13	0	
6106201000	Of synthetic fibres	13	0	
6106202000	Of artificial fibres	13	0	
6106901000	Of silk	13	0	
6106902000	Of wool or fine animal hair	13	0	
6106909000	Other	13	3	
6107110000	Of cotton	13	3	
6107121000	Of synthetic fibres	13	0	
6107122000	Of artificial fibres	13	3	
6107190000	Of other textile materials	13	0	
6107210000	Of cotton	13	0	
6107221000	Of synthetic fibres	13	0	
6107222000	Of artificial fibres	13	0	
6107290000	Of other textile materials	13	0	
6107910000	Of cotton	13	0	
6107991000	Of wool or fine animal hair	13	0	
6107999000	Other	13	0	
6108111000	Of synthetic fibres	13	3	
6108112000	Of artificial fibres	13	0	
6108191000	Of cotton	13	0	
6108199000	Other	13	0	
6108210000	Of cotton	13	0	
6108221000	Of synthetic fibres	13	0	
6108222000	Of artificial fibres	13	0	
6108290000	Of other textile materials	13	0	
6108310000	Of cotton	13	0	
6108321000	Of synthetic fibres	13	0	
6108322000	Of artificial fibres	13	0	
6108390000	Of other textile materials	13	3	
6108910000	Of cotton	13	0	
6108921000	Of synthetic fibres	13	3	
6108922000	Of artificial fibres	13	0	
6108991000	Of wool or fine animal hair	13	0	
6108999000	Other	13	0	
6109101000	T-shirts	13	0	
6109109000	Other	13	0	
6109901010	T-shirts	13	0	
6109901090	Other	13	3	
6109902010	T-shirts	13	3	
6109902090	Other	13	0	
6109903010	T-shirts	13	0	

6109903090	Other	13	0	
6109909010	T-shirts	13	0	
6109909090	Other	13	0	
6110110000	Of wool	13	0	
6110120000	Of Kashmir (cashmere) goats	13	0	
6110190000	Other	13	0	
6110200000	Of cotton	13	0	
6110301000	Of synthetic fibres	13	0	
6110302000	Of artificial fibres	13	0	
6110901000	Of silk	13	0	
6110909000	Other	13	0	
6111201000	Garments	13	3	
6111202000	Accessories	13	0	
6111301000	Garments	13	3	
6111302000	Accessories	13	0	
6111901000	Garments	13	0	
6111902000	Accessories	13	0	
6112110000	Of cotton	13	0	
6112120000	Of synthetic fibres	13	0	
6112190000	Of other textile materials	13	0	
6112201000	Of man-made fibres	13	0	
6112209000	Other	13	0	
6112310000	Of synthetic fibres	13	3	
6112390000	Of other textile materials	13	0	
6112410000	Of synthetic fibres	13	0	
6112490000	Of other textile materials	13	0	
6113001000	Of heading 59.03	13	0	
6113002000	Of heading 59.06	13	0	
6113003000	Of heading 59.07	13	0	
6114200000	Of cotton	13	0	
6114301000	Of synthetic fibres	13	3	
6114302000	Of artificial fibres	13	3	
6114901000	Of silk	13	0	
6114909000	Other	13	0	
6115100000	Graduated compression hosiery (for example, stockings for varicose veins)	13	0	
6115210000	Of synthetic fibres, measuring per single yarn less than 67 decitex	13	3	
6115220000	Of synthetic fibres, measuring per single yarn 67 decitex or more	13	0	
6115290000	Of other textile materials	13	0	
6115301000	Of man-made fibres	13	0	
6115309000	Other	13	0	
6115940000	Of wool or fine animal hair	13	0	
6115950000	Of cotton	13	0	
6115960000	Of synthetic fibres	13	0	
6115990000	Of other textile materials	13	0	
6116100000	Impregnated, coated or covered with plastics or rubber	8	0	
6116910000	Of wool or fine animal hair	8	0	
6116921000	Working gloves	8	0	
6116929000	Other	8	0	
6116930000	Of synthetic fibres	8	0	
6116990000	Of other textile materials	8	0	
6117101000	Of silk	13	0	
6117102000	Of wool or fine animal hair	13	0	
6117103000	Of cotton	13	0	
6117104000	Of man-made fibres	13	3	
6117109000	Other	13	0	

6117801000	Ties, bow ties and cravats	13	3	
6117809000	Other	13	0	
6117900000	Parts	13	0	
6201110000	Of wool or fine animal hair	13	0	
6201120000	Of cotton	13	0	
6201131000	Of synthetic fibres	13	0	
6201132000	Of artificial fibres	13	0	
6201190000	Of other textile materials	13	0	
6201910000	Of wool or fine animal hair	13	3	
6201920000	Of cotton	13	0	
6201931000	Of synthetic fibres	13	0	
6201932000	Of artificial fibres	13	0	
6201990000	Of other textile materials	13	3	
6202110000	Of wool or fine animal hair	13	0	
6202120000	Of cotton	13	0	
6202131000	Of synthetic fibres	13	0	
6202132000	Of artificial fibres	13	0	
6202190000	Of other textile materials	13	0	
6202910000	Of wool or fine animal hair	13	3	
6202920000	Of cotton	13	0	
6202931000	Of synthetic fibres	13	0	
6202932000	Of artificial fibres	13	0	
6202990000	Of other textile materials	13	0	
6203110000	Of wool or fine animal hair	13	0	
6203120000	Of synthetic fibres	13	0	
6203190000	Of other textile fibres	13	3	
6203220000	Of cotton	13	0	
6203230000	Of synthetic fibres	13	0	
6203291000	Of wool or fine animal hair	13	0	
6203299000	Other	13	0	
6203310000	Of wool or fine animal hair	13	0	
6203320000	Of cotton	13	0	
6203330000	Of synthetic fibres	13	0	
6203390000	Of other textile materials	13	3	
6203410000	Of wool or fine animal hair	13	3	
6203421000	Of denim, including blue jeans	13	0	
6203429000	Other	13	0	
6203430000	Of synthetic fibres	13	0	
6203490000	Of other textile materials	13	3	
6204110000	Of wool or fine animal hair	13	0	
6204120000	Of cotton	13	0	
6204130000	Of synthetic fibres	13	0	
6204191000	Of silk	13	3	
6204199000	Other	13	3	
6204210000	Of wool or fine animal hair	13	3	
6204220000	Of cotton	13	0	
6204230000	Of synthetic fibres	13	0	
6204291000	Of silk	13	0	
6204299000	Other	13	3	
6204310000	Of wool or fine animal hair	13	0	
6204320000	Of cotton	13	0	
6204330000	Of synthetic fibres	13	0	
6204391000	Of silk	13	0	
6204399000	Other	13	0	
6204410000	Of wool or fine animal hair	13	0	
6204420000	Of cotton	13	0	
6204430000	Of synthetic fibres	13	0	
6204440000	Of artificial fibres	13	3	

6204491000	Of silk	13	0	
6204499000	Other	13	3	
6204510000	Of wool or fine animal hair	13	0	
6204520000	Of cotton	13	0	
6204530000	Of synthetic fibres	13	0	
6204591000	Of silk	13	3	
6204599000	Other	13	0	
6204610000	Of wool or fine animal hair	13	0	
6204621000	Of denim, including blue jeans	13	0	
6204629000	Other	13	0	
6204630000	Of synthetic fibres	13	0	
6204691000	Of silk	13	3	
6204699000	Other	13	3	
6205200000	Of cotton	13	0	
6205301000	Of synthetic fibres	13	3	
6205302000	Of artificial fibres	13	0	
6205901000	Of silk	13	0	
6205902000	Of wool or fine animal hair	13	3	
6205909000	Other	13	0	
6206100000	Of silk or silk waste	13	0	
6206200000	Of wool or fine animal hair	13	0	
6206300000	Of cotton	13	0	
6206401000	Of synthetic fibres	13	0	
6206402000	Of artificial fibres	13	0	
6206900000	Of other textile materials	13	3	
6207110000	Of cotton	13	0	
6207191000	Of man-made fibres	13	0	
6207199000	Other	13	0	
6207210000	Of cotton	13	0	
6207221000	Of synthetic fibres	13	0	
6207222000	Of artificial fibres	13	0	
6207290000	Of other textile materials	13	0	
6207910000	Of cotton	13	0	
6207991000	Of silk	13	0	
6207992000	Of wool or fine animal hair	13	3	
6207993010	Of synthetic fibres	13	3	
6207993020	Of artificial fibres	13	3	
6207999000	Other	13	3	
6208111000	Of synthetic fibres	13	3	
6208112000	Of artificial fibres	13	0	
6208191000	Of silk	13	0	
6208192000	Of cotton	13	0	
6208199000	Other	13	3	
6208210000	Of cotton	13	0	
6208221000	Of synthetic fibres	13	3	
6208222000	Of artificial fibres	13	0	
6208290000	Of other textile materials	13	0	
6208910000	Of cotton	13	0	
6208921000	Of synthetic fibres	13	0	
6208922000	Of artificial fibres	13	0	
6208991000	Of silk	13	0	
6208992000	Of wool or fine animal hair	13	3	
6208999000	Other	13	3	
6209201000	Garments	13	0	
6209202000	Accessories	13	0	
6209301000	Garments	13	0	
6209302000	Accessories	13	0	
6209901010	Of wool or fine animal hair	13	0	

6209901090	Other	13	0	
6209902000	Accessories	13	0	
6210101000	Of fabrics of heading 56.02	13	0	
6210102000	Of fabrics of heading 56.03	13	0	
6210201000	Of fabrics of heading 59.03	13	0	
6210202000	Of fabrics of heading 59.06	13	0	
6210203000	Of fabrics of heading 59.07	13	0	
6210301000	Of fabrics of heading 59.03	13	0	
6210302000	Of fabrics of heading 59.06	13	0	
6210303000	Of fabrics of heading 59.07	13	0	
6210401000	Of fabrics of heading 59.03	13	0	
6210402000	Of fabrics of heading 59.06	13	0	
6210403000	Of fabrics of heading 59.07	13	0	
6210501000	Of fabrics of heading 59.03	13	0	
6210502000	Of fabrics of heading 59.06	13	0	
6210503000	Of fabrics of heading 59.07	13	0	
6211111000	Of man-made fibres	13	0	
6211119000	Other	13	3	
6211121000	Of man-made fibres	13	3	
6211129000	Other	13	0	
6211201000	Of man-made fibres	13	0	
6211209000	Other	13	0	
6211321000	Judo, taekwondo and other oriental martial arts uniforms	13	3	
6211329000	Other	13	0	
6211331000	Of synthetic fibres	13	3	
6211332000	Of artificial fibres	13	0	
6211391000	Of wool or fine animal hair	13	3	
6211399000	Other	13	0	
6211410000	Of wool or fine animal hair	13	3	
6211421000	Judo, taekwondo and other oriental martial arts uniforms	13	0	
6211429000	Other	13	0	
6211431000	Of synthetic fibres	13	0	
6211432000	Of artificial fibres	13	0	
6211490000	Of other textile materials	13	0	
6212101000	Of cotton	13	0	
6212102000	Of man-made fibres	13	0	
6212109000	Other	13	0	
6212201000	Of cotton	13	0	
6212202000	Of man-made fibres	13	3	
6212209000	Other	13	0	
6212300000	Corselettes	13	0	
6212900000	Other	13	0	
6213200000	Of cotton	8	0	
6213900000	Of other textile materials	8	0	
6214100000	Of silk or silk waste	8	0	
6214200000	Of wool or fine animal hair	8	0	
6214300000	Of synthetic fibres	8	0	
6214400000	Of artificial fibres	8	3	
6214900000	Of other textile materials	8	0	
6215100000	Of silk or silk waste	8	0	
6215200000	Of man-made fibres	8	3	
6215900000	Of other textile materials	8	0	
6216001000	Impregnated, coated or covered with plastics or rubber	8	0	
6216009000	Other	8	0	
6217100000	Accessories	13	0	
6217900000	Parts	13	0	

6301100000	Electric blankets	10	0	
6301200000	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	10	0	
6301300000	Blankets (other than electric blankets) and travelling rugs, of cotton	10	3	
6301400000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	10	0	
6301900000	Other blankets and travelling rugs	10	0	
6302101000	Of cotton	13	0	
6302109000	Other	13	0	
6302210000	Of cotton	13	0	
6302220000	Of man-made fibres	13	0	
6302290000	Of other textile materials	13	0	
6302310000	Of cotton	13	0	
6302320000	Of man-made fibres	13	0	
6302390000	Of other textile materials	13	0	
6302400000	Table linen, knitted or crocheted	13	0	
6302510000	Of cotton	13	0	
6302530000	Of man-made fibres	13	0	
6302590000	Of other textile materials	13	0	
6302600000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	13	0	
6302910000	Of cotton	13	0	
6302930000	Of man-made fibres	13	0	
6302990000	Of other textile materials	13	0	
6303120000	Of synthetic fibres	13	0	
6303191000	Of cotton	13	0	
6303199000	Other	13	3	
6303910000	Of cotton	13	0	
6303920000	Of synthetic fibres	13	3	
6303990000	Of other textile materials	13	0	
6304110000	Knitted or crocheted	13	0	
6304190000	Other	13	0	
6304910000	Knitted or crocheted	13	3	
6304920000	Not knitted or crocheted, of cotton	13	0	
6304930000	Not knitted or crocheted, of synthetic fibres	13	0	
6304990000	Not knitted or crocheted, of other textile materials	13	0	
6305100000	Of jute or of other textile bast fibres of heading 53.03	8	0	
6305200000	Of cotton	8	0	
6305320000	Flexible intermediate bulk containers	8	0	
6305330000	Other, of polyethylene or polypropylene strip or the like	8	0	
6305390000	Other	8	0	
6305900000	Of other textile materials	8	0	
6306120000	Of synthetic fibres	13	0	
6306190000	Of other textile materials	13	0	
6306220000	Of synthetic fibres	13	0	
6306290000	Of other textile materials	13	0	
6306300000	Sails	13	0	
6306401000	Of cotton	13	0	
6306409000	Of other textile materials	13	0	
6306910000	Of cotton	13	0	
6306991000	Of synthetic fibres	13	0	
6306999000	Other	13	0	
6307100000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10	0	
6307200000	Life-jackets and life-belts	10	0	

6307901000	Footwear lace	10	0	
6307902000	Cloth wrappers	10	3	
6307903000	Dress patterns	10	0	
6307909000	Other	10	0	
6308000000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	13	0	
6309000000	Worn clothing and other worn articles	8	0	
6310100000	Sorted	8	0	
6310900000	Other	8	0	
6401100000	Footwear incorporating a protective metal toe-cap	8	0	
6401921000	Ski - boots	8	0	
6401929010	Of rubber	8	0	
6401929090	Other	8	0	
6401991010	Of rubber	8	0	
6401991090	Other	8	0	
6401999000	Other	8	0	
6402120000	Ski-boots, cross-country ski footwear and snowboard boots	13	0	
6402190000	Other	13	0	
6402200000	Footwear with upper straps or thongs assembled to the sole by means of plugs	13	0	
6402911000	Footwear, protective against cold	13	0	
6402912000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	0	
6402919000	Other	13	3	
6402991000	Sandals or similar footwear, produced in one piece by moulding	13	0	
6402992000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	0	
6402999000	Other	13	0	
6403120000	Ski-boots, cross-country ski footwear and snowboard boots	13	0	
6403190000	Other	13	0	
6403200000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	13	0	
6403400000	Other footwear, incorporating a protective metal toe-cap	13	0	
6403511000	Dress shoes	13	0	
6403519000	Other	13	0	
6403591000	Dress shoes	13	0	
6403599000	Other	13	0	
6403911000	Dress shoes	13	0	
6403912000	Mountaineering footwear	13	0	
6403913000	Lace-boots	13	0	
6403914000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	0	
6403919000	Other	13	0	
6403991000	Dress shoes	13	0	
6403992000	Mountaineering footwear	13	0	
6403993000	Lace-boots	13	0	
6403994000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	0	
6403999000	Other	13	0	
6404110000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	0	
6404191000	Slippers	13	0	

6404199000	Other	13	0	
6404201000	Slippers	13	0	
6404209000	Other	13	0	
6405100000	With uppers of leather or composition leather	13	0	
6405200000	With uppers of textile materials	13	0	
6405900000	Other	13	0	
6406101000	Uppers	8	0	
6406102000	Parts	8	0	
6406201000	Outer soles	8	0	
6406202000	Heels	8	0	
6406910000	Of wood	8	0	
6406991000	Removable in-soles	8	0	
6406992000	Heel cushion	8	0	
6406993000	Gaiters	8	0	
6406994000	Leggings	8	0	
6406999000	Other	8	0	
6501000000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	8	0	
6502000000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	8	0	
6504000000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	8	0	
6505100000	Hair-nets	8	0	
6505901010	Of synthetic fibres	8	0	
6505901090	Of other fibres	8	0	
6505902010	Sports cap	8	0	
6505902020	Berets	8	0	
6505902090	Other	8	0	
6505909000	Other	8	0	
6506100000	Safety headgear	8	0	
6506910000	Of rubber or of plastics	8	0	
6506991000	Of leather	8	0	
6506992000	Of metal	8	0	
6506999000	Other	8	0	
6507000000	Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	8	0	
6601100000	Garden or similar umbrellas	13	0	
6601910000	Having a telescopic shaft	13	0	
6601991000	Walking-stick umbrellas	13	0	
6601992000	Sun umbrellas	13	0	
6601999000	Other	13	0	
6602001000	Walking-sticks	8	0	
6602002000	Seat-sticks	8	0	
6602003000	Whips, riding-crops	8	0	
6602009000	Other	8	0	
6603200000	Umbrella frames, including frames mounted on shafts (sticks)	13	0	
6603900000	Other	13	0	
6701000000	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)	8	0	
6702100000	Of plastics	8	0	

6702901000	Of woven fabrics	8	0	
6702902000	Of paper	8	0	
6702909000	Other	8	0	
6703001010	Washed, dressed, thinned	8	0	
6703001090	Other	8	0	
6703009000	Other	8	0	
6704110000	Complete wigs	8	0	
6704191000	Partial wigs	8	0	
6704192000	False beards	8	0	
6704193000	False eyebrows	8	0	
6704194000	False eyelashes	8	0	
6704199000	Other	8	0	
6704201000	Complete wigs	8	0	
6704202000	Partial wigs	8	0	
6704203000	False beards	8	0	
6704204000	False eyebrows	8	0	
6704205000	False eyelashes	8	0	
6704209000	Other	8	0	
6704900000	Of other materials	8	0	
6801000000	Setts, curbstones and flagstones, of natural stone (except slate)	8	0	
6802100000	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	8	0	
6802211000	Marble	8	0	
6802212000	Travertine	8	0	
6802213000	Alabaster	8	0	
6802230000	Granite	8	7	
6802291000	Other calcareous stone	8	0	
6802299000	Other	8	7	
6802911000	Marble	8	0	
6802912000	Travertine	8	0	
6802913000	Alabaster	8	0	
6802920000	Other calcareous stone	8	0	
6802930000	Granite	8	7	
6802990000	Other stone	8	7	
6803001000	Inkstone	8	7	
6803009000	Other	8	7	
6804100000	Millstones and grindstones for milling, grinding or pulping	8	0	
6804210000	Of agglomerated synthetic or natural diamond	8	5	
6804220000	Of other agglomerated abrasives or of ceramics	8	0	
6804230000	Of natural stone	8	0	
6804300000	Hand sharpening or polishing stones	8	0	
6805100000	On a base of woven textile fabric only	8	0	
6805200000	On a base of paper or paperboard only	8	0	
6805300000	On a base of other materials	8	0	
6806101000	Slag wool	8	0	
6806102000	Rock wool	8	0	
6806103000	Ceramic fibre	8	0	
6806109000	Other	8	0	
6806201000	Exfoliated vermiculite	8	0	
6806202000	Expanded clays	8	0	
6806204000	Expanded perlite	8	0	
6806209000	Other	8	0	

6806901000	Fire proofing material	8	0	
6806909000	Other	8	0	
6807100000	In rolls	8	0	
6807900000	Other	8	0	
6808000000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	8	0	
6809110000	Faced or reinforced with paper or paperboard only	8	3	
6809190000	Other	8	3	
6809900000	Other articles	8	0	
6810111000	Blocks	8	0	
6810112000	Bricks	8	0	
6810191000	Tiles	8	0	
6810192000	Flagstones	8	0	
6810193000	Roofing tiles	8	0	
6810199000	Other	8	0	
6810910000	Prefabricated structural components for building or civil engineering	8	0	
6810991000	Beams and girders	8	0	
6810992000	Pile	8	0	
6810993000	Electric pole	8	0	
6810994000	Railway sleepers	8	0	
6810995000	Pipes	8	0	
6810999000	Other	8	0	
6811401010	For roofs, ceilings, walls or floors	8	0	
6811401090	Other	8	0	
6811402010	For roofs, ceilings, walls or floors	8	0	
6811402090	Other	8	0	
6811403000	Tubes, pipes and tube or pipe fittings	8	0	
6811409010	For roofs, ceilings, walls or floors	8	0	
6811409090	Other	8	0	
6811810000	Corrugated sheets	8	0	
6811820000	Other sheets, panels, tiles and similar articles	8	0	
6811830000	Tubes, pipes and tube or pipe fittings	8	0	
6811890000	Other articles	8	0	
6812801000	Clothing, clothing accessories, footwear and headgear	8	0	
6812802000	Paper, millboard and felt	8	0	
6812803000	Compressed asbestos fibre jointing, in sheets or rolls	8	0	
6812809000	Other	8	0	
6812910000	Clothing, clothing accessories, footwear and headgear	8	0	
6812920000	Paper, millboard and felt	8	0	
6812930000	Compressed asbestos fibre jointing, in sheets or rolls	8	0	
6812990000	Other	8	0	
6813201010	For automobiles	8	0	
6813201090	Other	8	0	
6813202010	For automobiles	8	0	
6813202090	Other	8	0	
6813209010	For automobiles	8	0	
6813209090	Other	8	0	
6813810000	Brake linings and pads	8	0	
6813891000	Clutch facing	8	0	
6813899000	Other	8	0	

6814100000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	8	0	
6814900000	Other	8	0	
6815101000	Non-electrical articles of graphite	8	0	
6815102000	Carbon fibre	8	0	
6815109000	Other	8	0	
6815200000	Articles of peat	8	0	
6815910000	Containing magnesite, dolomite or chromite	8	0	
6815990000	Other	8	5	
6901001000	Bricks	8	0	
6901002000	Blocks	8	0	
6901003000	Tiles	8	0	
6901009010	Slabs and panels	8	0	
6901009090	Other	8	0	
6902100000	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	8	0	
6902200000	Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica(SiO ₂) or of a mixture or compound of these products	8	0	
6902901000	Based upon silicon carbide or zircon	8	0	
6902909000	Other	8	0	
6903101000	Retorts	8	0	
6903102010	For furnaces for production of semiconductor wafers	3	0	
6903102090	Other	8	0	
6903103000	Reaction vessels	8	0	
6903104000	Muffles	8	0	
6903105000	Nozzles	8	0	
6903106000	Plugs	8	0	
6903107000	Tubes and pipes	8	0	
6903108000	Bars and rods	8	0	
6903109000	Other	8	0	
6903201000	Retorts	8	0	
6903202000	Crucibles	8	0	
6903203000	Reaction vessels	8	0	
6903204000	Muffles	8	0	
6903205000	Nozzles	8	0	
6903206000	Plugs	8	0	
6903207000	Tubes and pipes	8	0	
6903208000	Bars and rods	8	0	
6903209000	Other	8	0	
6903901000	Based upon silicon carbide or zircon	8	0	
6903909010	Retorts	8	0	
6903909020	Crucibles	8	0	
6903909030	Reaction vessels	8	0	
6903909040	Muffles	8	0	
6903909050	Nozzles	8	0	
6903909060	Plugs	8	0	
6903909070	Tubes and pipes	8	0	
6903909080	Bars and rods	8	0	
6903909090	Other	8	0	
6904100000	Building bricks	8	0	
6904900000	Other	8	0	
6905100000	Roofing tiles	8	0	
6905901000	Chimney pots, cowls and chimney liners	8	0	
6905902000	Architectural ornaments	8	0	
6905909000	Other	8	0	

6906001000	Pipes, conduits and guttering	8	0	
6906002000	Pipe fittings	8	0	
6907101000	Of porcelain or china	8	3	
6907109000	Other	8	3	
6907901000	Of porcelain or china	8	3	
6907909000	Other	8	3	
6908101000	Of porcelain or china	8	3	
6908109000	Other	8	3	
6908901000	Of porcelain or china	8	3	
6908909000	Other	8	3	
6909110000	Of porcelain or china	8	3	
6909120000	Articles having a hardness equivalent to 9 or more on the Mohs scale	8	3	
6909190000	Other	8	3	
6909900000	Other	8	3	
6910101000	Wash basins	8	3	
6910102000	Baths	8	3	
6910103000	Water closet pans	8	3	
6910104000	Urinals	8	3	
6910109000	Other	8	3	
6910900000	Other	8	3	
6911101000	Coffee sets or tea sets	8	3	
6911102000	Bowls and dishes	8	3	
6911109000	Other	8	3	
6911901000	Household articles	8	3	
6911902000	Toilet articles	8	3	
6911909000	Other	8	3	
6912001010	Coffee sets or tea sets	8	3	
6912001020	Bowls and dishes	8	3	
6912001090	Other	8	3	
6912002000	Household articles	8	3	
6912003000	Toilet articles	8	3	
6912009000	Other	8	3	
6913101000	Statues, statuettes and busts	8	3	
6913109020	Ornamental tablewares	8	3	
6913109090	Other	8	3	
6913901000	Statues, statuettes and busts	8	3	
6913909020	Ornamental tablewares	8	3	
6913909090	Other	8	3	
6914101000	Flower pots	8	3	
6914109000	Other	8	3	
6914901000	Flower pots	8	3	
6914909000	Other	8	3	
7001001000	Mass	5	0	
7001002000	Waste and scrap, cullet	3	0	
7002100000	Balls	8	0	
7002201000	For the manufacture of quartz wares for semiconductor	3	0	
7002209000	Other	8	0	
7002311000	For the manufacture of quartz wares for semiconductor	3	0	
7002319000	Other	8	0	
7002320000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	0	
7002390000	Other	8	0	
7003121000	Not more than 2 mm in thickness	8	0	
7003122000	More than 2 mm but not more than 3 mm in thickness	8	0	

7003123000	More than 3 mm but not more than 4 mm in thickness	8	0	
7003124000	More than 4 mm but not more than 5 mm in thickness	8	0	
7003125000	More than 5 mm but not more than 6 mm in thickness	8	0	
7003126000	More than 6 mm but not more than 8 mm in thickness	8	0	
7003127000	More than 8 mm in thickness	8	0	
7003191000	Not more than 2 mm in thickness	8	0	
7003192000	More than 2 mm but not more than 3 mm in thickness	8	0	
7003193000	More than 3 mm but not more than 4 mm in thickness	8	0	
7003194000	More than 4 mm but not more than 5 mm in thickness	8	0	
7003195000	More than 5 mm but not more than 6 mm in thickness	8	0	
7003196000	More than 6 mm but not more than 8 mm in thickness	8	0	
7003197000	More than 8 mm in thickness	8	0	
7003200000	Wired sheets	8	0	
7003300000	Profiles	8	0	
7004201000	Not more than 2 mm in thickness	8	0	
7004202000	More than 2 mm but not more than 3 mm in thickness	8	0	
7004203000	More than 3 mm but not more than 4 mm in thickness	8	0	
7004204000	More than 4 mm but not more than 5 mm in thickness	8	0	
7004205000	More than 5 mm but not more than 6 mm in thickness	8	0	
7004206000	More than 6 mm but not more than 8 mm in thickness	8	0	
7004207000	More than 8 mm in thickness	8	0	
7004901000	Not more than 2 mm in thickness	8	0	
7004902000	More than 2 mm but not more than 3 mm in thickness	8	0	
7004903000	More than 3 mm but not more than 4 mm in thickness	8	0	
7004904000	More than 4 mm but not more than 5 mm in thickness	8	0	
7004905000	More than 5 mm but not more than 6 mm in thickness	8	0	
7004906000	More than 6 mm but not more than 8 mm in thickness	8	0	
7004907000	More than 8 mm in thickness	8	0	
7005101010	Not more than 4 mm in thickness	8	3	
7005101020	More than 4 mm but not more than 6 mm in thickness	8	3	
7005101030	More than 6 mm but not more than 8 mm in thickness	8	3	
7005101040	More than 8 mm in thickness	8	3	
7005102010	Not more than 4 mm in thickness	8	3	
7005102020	More than 4 mm but not more than 6 mm in thickness	8	3	
7005102030	More than 6 mm but not more than 8 mm in thickness	8	3	
7005102040	More than 8 mm in thickness	8	3	
7005109010	Not more than 4 mm in thickness	8	3	
7005109020	More than 4 mm but not more than 6 mm in thickness	8	3	
7005109030	More than 6 mm but not more than 8 mm in thickness	8	3	

7005109040	More than 8 mm in thickness	8	3	
7005211000	Not more than 2 mm in thickness	8	3	
7005212000	More than 2 mm but not more than 3 mm in thickness	8	3	
7005213000	More than 3 mm but not more than 4 mm in thickness	8	3	
7005214000	More than 4 mm but not more than 5 mm in thickness	8	3	
7005215000	More than 5 mm but not more than 6 mm in thickness	8	3	
7005216000	More than 6 mm but not more than 8 mm in thickness	8	3	
7005217010	Not more than 10 mm in thickness	8	3	
7005217020	More than 10 mm but not more than 12 mm in thickness	8	3	
7005217030	More than 12 mm in thickness	8	3	
7005291010	For PDP (plasma display panel)	4	0	
7005291020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	0	
7005291030	For OLED (organic light emitting display)	4	0	
7005291091	Clear and transparent glass	8	3	
7005291092	Extra clear low-iron glass	8	3	
7005291099	Other	8	3	
7005292010	For PDP (plasma display panel)	4	0	
7005292020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	0	
7005292030	For OLED (organic light emitting display)	4	0	
7005292091	Clear and transparent glass	8	3	
7005292092	Extra clear low-iron glass	8	3	
7005292099	Other	8	3	
7005293010	Clear and transparent glass	8	3	
7005293020	Extra clear low-iron glass	8	3	
7005293090	Other	8	3	
7005294010	Clear and transparent glass	8	3	
7005294020	Extra clear low-iron glass	8	3	
7005294090	Other	8	3	
7005295010	Clear and transparent glass	8	3	
7005295020	Extra clear low-iron glass	8	3	
7005295090	Other	8	3	
7005296010	Clear and transparent glass	8	3	
7005296020	Extra clear low-iron glass	8	3	
7005296090	Other	8	3	
7005297010	Clear and transparent glass	8	3	
7005297020	Extra clear low-iron glass	8	3	
7005297090	Other	8	3	
7005298010	Clear and transparent glass	8	3	
7005298020	Extra clear low-iron glass	8	3	
7005298090	Other	8	3	
7005299010	Clear and transparent glass	8	3	
7005299020	Extra clear low-iron glass	8	3	
7005299090	Other	8	3	
7005300000	Wired glass	8	3	
7006001000	For PDP (plasma display panel)	4	0	
7006002000	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	0	
7006003000	For OLED (organic light emitting display)	4	0	
7006009000	Other	8	0	
7007111000	Not more than 8 mm in thickness	8	3	

7007112000	More than 8 mm in thickness	8	3	
7007191000	Not more than 8 mm in thickness	8	3	
7007192000	More than 8 mm in thickness	8	3	
7007211000	Not more than 12 mm in total thickness, including film thickness	8	3	
7007212000	More than 12 mm in total thickness, including film thickness	8	3	
7007291000	Not more than 12 mm in total thickness, including film thickness	8	3	
7007292000	More than 12 mm in total thickness, including film thickness	8	3	
7008000000	Multiple-walled insulating units of glass	8	3	
7009100000	Rear-view mirrors for vehicles	8	3	
7009910000	Unframed	8	3	
7009920000	Framed	8	3	
7010100000	Ampoules	8	0	
7010200000	Stoppers, lids and other closures	8	0	
7010900000	Other	8	0	
7011100000	For electric lighting	8	0	
7011201000	Color	8	0	
7011209000	Other	8	0	
7011900000	Other	8	0	
7013100000	Of glass-ceramics	8	0	
7013220000	Of lead crystal	8	0	
7013280000	Other	8	0	
7013330000	Of lead crystal	8	0	
7013370000	Other	8	0	
7013410000	Of lead crystal	8	0	
7013420000	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	8	0	
7013490000	Other	8	0	
7013910000	Of lead crystal	8	0	
7013990000	Other	8	0	
7014001000	Of sealed beam lamp	8	0	
7014009010	Signalling glassware	8	0	
7014009020	Optical elements of glass	8	0	
7015100000	Glasses for corrective spectacles	8	0	
7015901000	For sun glasses	8	0	
7015902000	Clock or watch glasses and the like	8	0	
7015909000	Other	8	0	
7016100000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	8	0	
7016901000	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	8	0	
7016909010	Leaded lights	8	0	
7016909020	Stained glass	8	0	
7016909090	Other	8	0	
7017100000	Of fused quartz or other fused silica	8	0	
7017200000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	0	
7017900000	Other	8	0	
7018101000	Beads	8	0	
7018102000	Imitation pearls	8	0	

7018103000	Imitation precious and semi-precious stones	8	0	
7018104000	Imitation coral	8	0	
7018109000	Other	8	0	
7018200000	Glass microspheres not exceeding 1 mm in diameter	8	0	
7018901000	Glass eyes other than prosthetic articles	8	0	
7018909000	Other	8	0	
7019110000	Chopped strands, of a length of not more than 50 mm	8	0	
7019120000	Rovings	8	0	
7019190000	Other	8	0	
7019310000	Mats	8	0	
7019320000	Thin sheets (voiles)	8	0	
7019390000	Other	8	0	
7019400000	Woven fabrics of rovings	8	0	
7019510000	Of a width not exceeding 30 cm	8	0	
7019520000	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	8	0	
7019590000	Other	8	0	
7019901000	Glass wool	8	0	
7019909000	Other	8	0	
7020001011	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0	0	
7020001012	Quartz crucibles for furnace of production of semiconductor wafers	3	0	
7020001013	For the manufacture of quartz wares for semiconductor	3	0	
7020001019	Other	8	0	
7020001090	Other	8	0	
7020009000	Other	8	0	
7101101000	Unworked	8	0	
7101102000	Worked	8	0	
7101210000	Unworked	8	0	
7101220000	Worked	8	0	
7102100000	Unsorted	1	0	
7102210000	Unworked or simply sawn, cleaved or bruted	1	0	
7102290000	Other	5	0	
7102310000	Unworked or simply sawn, cleaved or bruted	1	0	
7102390000	Other	5	0	
7103100000	Unworked or simply sawn or roughly shaped	1	0	
7103911000	Industrial	5	0	
7103919010	Rubies	5	0	
7103919020	Sapphires	5	0	
7103919030	Emeralds	5	0	
7103991000	Industrial	5	0	
7103999010	Opal	5	0	
7103999020	Jade	5	0	
7103999030	Chalcedony	5	0	
7103999040	Rocky crystal	5	0	
7103999090	Other	5	0	
7104100000	Piezo-electric quartz	5	0	
7104201000	Diamonds	5	0	
7104209000	Other	5	0	

7104901010	Diamonds	5	0	
7104901020	Artificial crystal	5	0	
7104901090	Other	5	0	
7104909010	Diamonds	5	0	
7104909090	Other	5	0	
7105101000	Natural	5	0	
7105102000	Synthetic	5	0	
7105901000	Of garnet	5	0	
7105909000	Other	5	0	
7106100000	Powder	3	0	
7106911000	Containing by weight 99.99 % or more of silver	3	0	
7106919000	Other	3	0	
7106921000	Bars, rods and shapes	3	0	
7106922000	Plates, sheets and strips	3	0	
7106923000	Wire	3	0	
7106929000	Other	3	0	
7107001000	Bars, rods and shapes	3	0	
7107002000	Plates, sheets and strips	3	0	
7107003000	Wire	3	0	
7107004000	Tubes, pipes and hollow bars	3	0	
7107009000	Other	3	0	
7108110000	Powder	3	0	
7108121000	Lumps, billets and grains	3	0	
7108129000	Other	3	0	
7108131010	For use in manufacturing semiconductor	3	0	
7108131090	Other	3	0	
7108139010	Bars, rods and shapes	3	0	
7108139020	Plates, sheets and strips	3	0	
7108139090	Other	3	0	
7108200000	Monetary	0	0	
7109000000	Base metals or silver, clad with gold, not further worked than semi-manufactured	3	0	
7110110000	Unwrought or in powder form	3	0	
7110190000	Other	3	0	
7110210000	Unwrought or in powder form	3	0	
7110290000	Other	3	0	
7110310000	Unwrought or in powder form	3	0	
7110390000	Other	3	0	
7110410000	Unwrought or in powder form	3	0	
7110490000	Other	3	0	
7111000000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	3	0	
7112300000	Ash containing precious metal or precious metal compounds	2	0	
7112911000	Of residues	2	0	
7112919000	Other	3	0	
7112921000	Of residues	2	0	
7112929000	Other	3	0	
7112991000	Of residues	2	0	
7112992000	Of waste, paring and scrap of plastics	6.5	0	
7112999000	Other	3	0	
7113110000	Of silver, whether or not plated or clad with other precious metal	8	0	
7113191000	Of platinum	8	0	
7113192000	Of gold	8	0	
7113199000	Other	8	0	
7113201000	Platinum-clad	8	0	
7113202000	Gold-clad	8	0	

7113203000	Silver-clad	8	0	
7113209000	Other	8	0	
7114111000	For table	8	0	
7114112000	For toilet	8	0	
7114113000	For office and desk	8	0	
7114114000	For use by smokers	8	0	
7114119000	Other	8	0	
7114191000	For table	8	0	
7114192000	For toilet	8	0	
7114193000	For office and desk	8	0	
7114194000	For use by smokers	8	0	
7114199000	Other	8	0	
7114201000	For table	8	0	
7114202000	For toilet	8	0	
7114203000	For office and desk	8	0	
7114204000	For use by smokers	8	0	
7114209000	Other	8	0	
7115100000	Catalysts in the form of wire cloth or grill, of platinum	8	0	
7115901010	Platinum crucible	8	0	
7115901090	Other	8	0	
7115909010	Of gold, including metals clad with gold	8	0	
7115909020	Of silver, including metals clad with silver	8	0	
7115909090	Other	8	0	
7116101000	Of natural pearls	8	0	
7116102000	Of cultured pearls	8	0	
7116201000	Industrial	8	0	
7116209010	For personal adornment	8	0	
7116209090	Other	8	0	
7117110000	Cuff-links and studs	8	0	
7117191000	Necklace	8	0	
7117192000	Bracelet	8	0	
7117193000	Earring	8	0	
7117194000	Brooch	8	0	
7117195000	Ring	8	0	
7117196000	Chains for personal adornment	8	0	
7117199000	Other	8	0	
7117900000	Other	8	0	
7118100000	Coin (other than gold coin), not being legal tender	0	0	
7118901000	Gold coin	0	0	
7118902000	Silver coin	0	0	
7118909000	Other	0	0	
7201101000	For casting	0	0	
7201102000	For steel manufacture	0	0	
7201109000	Other	0	0	
7201200000	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	0	0	
7201501000	Alloy pig iron	2	0	
7201502000	Spiegeleisen	2	0	
7202110000	Containing by weight more than 2 % of carbon	5	0	
7202190000	Other	5	0	
7202210000	Containing by weight more than 55 % of silicon	3	0	
7202291000	Containing by weight 2 % or more of magnesium	3	0	
7202299000	Other	3	0	
7202300000	Ferro-silico-manganese	5	0	

7202410000	Containing by weight more than 4 % of carbon	3	0	
7202490000	Other	3	0	
7202500000	Ferro-silico-chromium	3	0	
7202600000	Ferro-nickel	3	0	
7202700000	Ferro-molybdenum	3	0	
7202800000	Ferro-tungsten and ferro-silico-tungsten	3	0	
7202910000	Ferro-titanium and ferro-silico-titanium	3	0	
7202920000	Ferro-vanadium	3	0	
7202930000	Ferro-niobium	3	0	
7202991000	Ferro-phosphorus (iron phosphide),containing by weight 15 % or more of phosphorus	3	0	
7202999000	Other	3	0	
7203100000	Ferrous products obtained by direct reduction of iron ore	0	0	
7203900000	Other	1	0	
7204100000	Waste and scrap of cast iron	0	0	
7204210000	Of stainless steel	0	0	
7204290000	Other	0	0	
7204300000	Waste and scrap of tinned iron or steel	0	0	
7204410000	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles	0	0	
7204490000	Other	0	0	
7204500000	Remelting scrap ingots	0	0	
7205101000	Shot	5	0	
7205102000	Grit	5	0	
7205109000	Other	5	0	
7205210000	Of alloy steel	5	0	
7205290000	Other	5	0	
7206100000	Ingots	0	0	
7206900000	Other	0	0	
7207111000	Blooms	0	0	
7207112000	Billets	0	0	
7207121000	Slabs	0	0	
7207122000	Sheet bars	0	0	
7207190000	Other	0	0	
7207201000	Blooms	0	0	
7207202000	Billets	0	0	
7207203000	Slabs	0	0	
7207204000	Sheet bars	0	0	
7207209000	Other	0	0	
7208101000	Of a thickness of 4.75 mm or more	0	0	
7208109000	Of a thickness of less than 4.75 mm	0	0	
7208251000	Of a tensile strength of 490MPa or more	0	0	
7208259000	Other	0	0	
7208261000	Of a tensile strength of 490MPa or more	0	0	
7208269000	Other	0	0	
7208271000	Of a tensile strength of 490MPa or more	0	0	
7208279000	Other	0	0	
7208361000	Of a tensile strength of 490MPa or more	0	0	
7208369000	Other	0	0	
7208371000	Of a tensile strength of 490MPa or more	0	0	
7208379000	Other	0	0	
7208381000	Of a tensile strength of 490MPa or more	0	0	
7208389000	Other	0	0	
7208391000	Of a tensile strength of 490MPa or more	0	0	
7208399000	Other	0	0	

7208400000	Not in coils, not further worked than hot-rolled, with patterns in relief	0	0	
7208511000	Of a tensile strength of 490MPa or more	0	0	
7208519000	Other	0	0	
7208521000	Of a tensile strength of 490MPa or more	0	0	
7208529000	Other	0	0	
7208531000	Of a tensile strength of 490MPa or more	0	0	
7208539000	Other	0	0	
7208541000	Of a tensile strength of 490MPa or more	0	0	
7208549000	Other	0	0	
7208900000	Other	0	0	
7209151000	Of a tensile strength of 340MPa or more	0	0	
7209159000	Other	0	0	
7209161000	Of a tensile strength of 340MPa or more	0	0	
7209169000	Other	0	0	
7209171000	Of a tensile strength of 340MPa or more	0	0	
7209179000	Other	0	0	
7209181000	Of a tensile strength of 340MPa or more	0	0	
7209189000	Other	0	0	
7209251000	Of a tensile strength of 340MPa or more	0	0	
7209259000	Other	0	0	
7209261000	Of a tensile strength of 340MPa or more	0	0	
7209269000	Other	0	0	
7209271000	Of a tensile strength of 340MPa or more	0	0	
7209279000	Other	0	0	
7209281000	Of a tensile strength of 340MPa or more	0	0	
7209289000	Other	0	0	
7209900000	Other	0	0	
7210110000	Of a thickness of 0.5 mm or more	0	0	
7210120000	Of a thickness of less than 0.5 mm	0	0	
7210200000	Plated or coated with lead, including terneplate	0	0	
7210301000	Of a tensile strength of 340MPa or more	0	0	
7210309000	Other	0	0	
7210410000	Corrugated	0	0	
7210491010	Of a tensile strength of 340MPa or more	0	0	
7210491090	Other	0	0	
7210499010	Of a tensile strength of 340MPa or more	0	0	
7210499090	Other	0	0	
7210500000	Plated or coated with chromium oxides or with chromium and chromium oxides	0	0	
7210610000	Plated or coated with aluminium-zinc alloys	0	0	
7210690000	Other	0	0	
7210700000	Painted, varnished or coated with plastics	0	0	
7210901000	Plated or coated with nickel	0	0	
7210902000	Plated or coated with copper	0	0	
7210909000	Other	0	0	
7211130000	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	0	0	
7211141000	Of a tensile strength of 490MPa or more	0	0	
7211149000	Other	0	0	
7211191000	Of a tensile strength of 490MPa or more	0	0	
7211199000	Other	0	0	
7211231000	Of a tensile strength of 340MPa or more	0	0	
7211239000	Other	0	0	
7211291000	Of a tensile strength of 340MPa or more	0	0	
7211299000	Other	0	0	

7211901000	Of a tensile strength of 340MPa or more	0	0	
7211909000	Other	0	0	
7212101000	Of a thickness of 0.5 mm or more	0	0	
7212102000	Of a thickness of less than 0.5 mm	0	0	
7212201000	Of a tensile strength of 340MPa or more	0	0	
7212209000	Other	0	0	
7212301010	Of a tensile strength of 340MPa or more	0	0	
7212301090	Other	0	0	
7212309010	Of a tensile strength of 340MPa or more	0	0	
7212309090	Other	0	0	
7212400000	Painted, varnished or coated with plastics	0	0	
7212501000	Plated or coated with nickel	0	0	
7212502000	Plated or coated with copper	0	0	
7212509000	Other	0	0	
7212600000	Clad	0	0	
7213100000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	0	0	
7213200000	Other, of free-cutting steel	0	0	
7213911010	Containing by weight 0.25 % or more of carbon	0	0	
7213911090	Other	0	0	
7213919000	Other	0	0	
7213991010	Containing by weight 0.25 % or more of carbon	0	0	
7213991090	Other	0	0	
7213999000	Other	0	0	
7214100000	Forged	0	0	
7214201000	Concrete reinforcing bar	0	0	
7214209000	Other	0	0	
7214300000	Other, of free-cutting steel	0	0	
7214910000	Of rectangular (other than square) cross-section	0	0	
7214991000	Containing by weight less than 0.6 % of carbon	0	0	
7214999000	Other	0	0	
7215100000	Of free-cutting steel, not further worked than cold-formed or cold-finished	0	0	
7215500000	Other, not further worked than cold-formed or cold-finished	0	0	
7215900000	Other	0	0	
7216101000	U sections	0	0	
7216102000	I sections	0	0	
7216103000	H sections	0	0	
7216210000	L sections	0	0	
7216220000	T sections	0	0	
7216310000	U sections	0	0	
7216320000	I sections	0	0	
7216333000	Less than 300 mm in height	0	0	
7216334000	300 mm or more but not more than 600 mm in height	0	0	
7216335000	More than 600 mm in height	0	0	
7216401000	L sections	0	0	
7216402000	T sections	0	0	
7216500000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	0	0	
7216610000	Obtained from flat-rolled products	0	0	
7216690000	Other	0	0	
7216910000	Cold-formed or cold-finished from flat-rolled products	0	0	

7216990000	Other	0	0	
7217100000	Not plated or coated, whether or not polished	0	0	
7217200000	Plated or coated with zinc	0	0	
7217301000	Plated or coated with copper	0	0	
7217309000	Other	0	0	
7217900000	Other	0	0	
7218101000	Ingots	0	0	
7218109000	Other	0	0	
7218911000	Slabs	0	0	
7218912000	Sheet bars	0	0	
7218919000	Other	0	0	
7218991000	Blooms	0	0	
7218992000	Billets	0	0	
7218999000	Other	0	0	
7219111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7219111090	Other	0	0	
7219119000	Other	0	0	
7219121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7219121090	Other	0	0	
7219129000	Other	0	0	
7219131010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7219131090	Other	0	0	
7219139000	Other	0	0	
7219141010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7219141090	Other	0	0	
7219149000	Other	0	0	
7219211010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7219211090	Other	0	0	
7219219000	Other	0	0	
7219221010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7219221090	Other	0	0	
7219229000	Other	0	0	
7219231010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7219231090	Other	0	0	
7219239000	Other	0	0	
7219241010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7219241090	Other	0	0	
7219249000	Other	0	0	
7219311010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7219311090	Other	0	0	
7219319000	Other	0	0	
7219321010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	

7219321090	Other	0	0	
7219329000	Other	0	0	
7219331010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7219331090	Other	0	0	
7219339000	Other	0	0	
7219341010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7219341090	Other	0	0	
7219349000	Other	0	0	
7219351010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7219351090	Other	0	0	
7219359000	Other	0	0	
7219901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7219901090	Other	0	0	
7219909000	Other	0	0	
7220111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7220111090	Other	0	0	
7220119000	Other	0	0	
7220121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7220121090	Other	0	0	
7220129000	Other	0	0	
7220201010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7220201090	Other	0	0	
7220209000	Other	0	0	
7220901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	
7220901090	Other	0	0	
7220909000	Other	0	0	
7221000000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	0	0	
7222110000	Of circular cross-section	0	0	
7222190000	Other	0	0	
7222200000	Bars and rods, not further worked than cold-formed or cold-finished	0	0	
7222300000	Other bars and rods	0	0	
7222400000	Angles, shapes and sections	0	0	
7223000000	Wire of stainless steel	0	0	
7224101000	Ingots	0	0	
7224109000	Other	0	0	
7224901000	Blooms	0	0	
7224902000	Billets	0	0	
7224903000	Slabs	0	0	
7224904000	Sheet bars	0	0	
7224909000	Other	0	0	
7225110000	Grain-oriented	0	0	
7225190000	Other	0	0	
7225301000	Of high speed steel	0	0	
7225309010	Of a tensile strength of 490MPa or more	0	0	

7225309090	Other	0	0	
7225401000	Of high speed steel	0	0	
7225409010	Of a tensile strength of 490MPa or more	0	0	
7225409090	Other	0	0	
7225501000	Of high speed steel	0	0	
7225509000	Other	0	0	
7225911000	Of high speed steel	0	0	
7225919010	Of a tensile strength of 340MPa or more	0	0	
7225919090	Other	0	0	
7225921000	Of high speed steel	0	0	
7225929011	Of a tensile strength of 340MPa or more	0	0	
7225929019	Other	0	0	
7225929091	Of a tensile strength of 340MPa or more	0	0	
7225929099	Other	0	0	
7225991000	Of high speed steel	0	0	
7225999000	Other	0	0	
7226110000	Grain-oriented	0	0	
7226190000	Other	0	0	
7226200000	Of high speed steel	0	0	
7226910000	Not further worked than hot-rolled	0	0	
7226920000	Not further worked than cold-rolled (cold-reduced)	0	0	
7226991000	Amorphous alloy steel thin sheet of a thickness of less than 100µm	0	0	
7226992000	Electrolytically plated or coated with zinc	0	0	
7226993000	Otherwise plated or coated with zinc	0	0	
7226999000	Other	0	0	
7227100000	Of high speed steel	0	0	
7227200000	Of silico-manganese steel	0	0	
7227901000	Of heat-resisting steel	0	0	
7227909000	Other	0	0	
7228100000	Bars and rods, of high speed steel	0	0	
7228200000	Bars and rods, of silico-manganese steel	0	0	
7228300000	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0	0	
7228400000	Other bars and rods, not further worked than forged	0	0	
7228500000	Other bars and rods, not further worked than cold-formed or cold-finished	0	0	
7228600000	Other bars and rods	0	0	
7228700000	Angles, shapes and sections	0	0	
7228800000	Hollow drill bars and rods	0	0	
7229200000	Of silico-manganese steel	0	0	
7229901010	Of high speed steel	0	0	
7229901090	Other	0	0	
7229902010	Of high speed steel	0	0	
7229902090	Other	0	0	
7229909010	Of high speed steel	0	0	
7229909090	Other	0	0	
7301101000	U type	0	0	
7301109000	Other	0	0	
7301201000	U sections	0	0	
7301202000	H sections	0	0	
7301203000	I sections	0	0	
7301209000	Other	0	0	
7302101010	Heat treated	0	0	
7302101090	Other	0	0	
7302102010	Heat treated	0	0	
7302102090	Other	0	0	

7302103010	Heat treated	0	0	
7302103090	Other	0	0	
7302104010	Heat treated	0	0	
7302104090	Other	0	0	
7302300000	Switch blades, crossing frogs, point rods and other crossing pieces	8	0	
7302400000	Fish-plates and sole plates	0	0	
7302900000	Other	0	0	
7303001010	Of ductile cast iron	8	0	
7303001090	Other	8	0	
7303002000	Hollow profiles	8	0	
7304110000	Of stainless steel	0	0	
7304190000	Other	0	0	
7304220000	Drill pipe of stainless steel	0	0	
7304230000	Other drill pipe	0	0	
7304240000	Other, of stainless steel	0	0	
7304290000	Other	0	0	
7304310000	Cold-drawn or cold-rolled (cold-reduced)	0	0	
7304390000	Other	0	0	
7304410000	Cold-drawn or cold-rolled (cold-reduced)	0	0	
7304490000	Other	0	0	
7304510000	Cold-drawn or cold-rolled(cold-reduced)	0	0	
7304590000	Other	0	0	
7304900000	Other	0	0	
7305111000	More than 406.4 mm but not more than 1,422.4 mm in external diameter	0	0	
7305112000	More than 1,422.4 mm in external diameter	0	0	
7305120000	Other, longitudinally welded	0	0	
7305190000	Other	0	0	
7305200000	Casing of a kind used in drilling for oil or gas	0	0	
7305311000	Submerged arc welded	0	0	
7305312000	Electric resistance welded	0	0	
7305319000	Other	0	0	
7305390000	Other	0	0	
7305900000	Other	0	0	
7306110000	Welded, of stainless steel	0	0	
7306190000	Other	0	0	
7306211000	Casing	0	0	
7306212000	Tubing	0	0	
7306291000	Casing	0	0	
7306292000	Tubing	0	0	
7306301010	Zinc galvanized	0	0	
7306301020	Plated or clad with metal other than zinc	0	0	
7306301030	Coated with non-metal	0	0	
7306301090	Other	0	0	
7306302010	Zinc galvanized	0	0	
7306302020	Plated or clad with metal other than zinc	0	0	
7306302030	Coated with non-metal	0	0	
7306302090	Other	0	0	
7306401000	More than 114.3 mm in external diameter	0	0	
7306402000	Not more than 114.3 mm in external diameter	0	0	
7306500000	Other, welded, of circular cross-section, of other alloy steel	0	0	
7306611010	Galvanized zinc	0	0	
7306611090	Other	0	0	
7306612000	Of stainless steel	0	0	
7306613000	Of other alloy steel	0	0	

7306691010	Galvanized zinc	0	0	
7306691090	Other	0	0	
7306692000	Of stainless steel	0	0	
7306693000	Of other alloy steel	0	0	
7306901000	Double wall steel tube	0	0	
7306909000	Other	0	0	
7307110000	Of non-malleable cast iron	8	0	
7307190000	Other	8	3	
7307210000	Flanges	8	3	
7307221000	Threaded sleeves, of stainless steel	0	0	
7307229000	Other	8	3	
7307230000	Butt welding fittings	8	0	
7307290000	Other	8	0	
7307910000	Flanges	8	0	
7307921000	Threaded sleeves, of iron or steel	0	0	
7307929000	Other	8	0	
7307930000	Butt welding fittings	8	0	
7307991000	Threaded, whether or not plated	8	0	
7307999000	Other	8	0	
7308100000	Bridges and bridge-sections	0	0	
7308200000	Towers and lattice masts	8	0	
7308300000	Doors, windows and their frames and thresholds for doors	8	0	
7308400000	Equipment for scaffolding, shuttering, propping or pitpropping	8	0	
7308901000	Lock-gates	0	0	
7308909000	Other	0	0	
7309000000	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	8	0	
7310100000	Of a capacity of 50 ℓ or more	8	0	
7310210000	Cans which are to be closed by soldering or crimping	8	0	
7310290000	Other	8	0	
7311001000	Not more than 30 ℓ in capacity	8	3	
7311002000	More than 30 ℓ but not more than 100 ℓ in capacity	8	3	
7311003000	More than 100 ℓ in capacity	8	0	
7312101011	Fitted with fittings or made up into articles	0	0	
7312101019	Other	0	0	
7312101091	Fitted with fittings or made up into articles	0	0	
7312101092	Steel tire cords	0	0	
7312101099	Other	0	0	
7312102011	Fitted with fitting or made up into articles	0	0	
7312102019	Other	0	0	
7312102091	Fitted with fittings or made up into articles	0	0	
7312102092	Steel tire cords	0	0	
7312102099	Other	0	0	
7312900000	Other	0	0	
7313001000	Barbed iron or steel wire	0	0	
7313009000	Other	0	0	
7314120000	Endless bands for machinery, of stainless steel	0	0	
7314140000	Other woven cloth, of stainless steel	0	0	

7314190000	Other	0	0	
7314200000	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 100mm ² or more	0	0	
7314310000	Plated or coated with zinc	0	0	
7314390000	Other	0	0	
7314410000	Plated or coated with zinc	0	0	
7314420000	Coated with plastics	0	0	
7314490000	Other	0	0	
7314500000	Expanded metal	0	0	
7315110000	Roller chain	8	3	
7315120000	Other chain	8	0	
7315190000	Parts	8	0	
7315200000	Skid chain	8	0	
7315810000	Stud-link	8	0	
7315820000	Other, welded link	8	0	
7315890000	Other	8	0	
7315900000	Other parts	8	0	
7316001000	Anchors and grapnels	8	0	
7316002000	Parts	8	0	
7317001011	Plated, coated or painted	0	0	
7317001019	Other	0	0	
7317001021	Plated, coated or painted	0	0	
7317001029	Other	0	0	
7317002000	Tacks	0	0	
7317003000	Drawing or office working pins	0	0	
7317004000	Corrugated nails	0	0	
7317005000	Staples	0	0	
7317009000	Other	0	0	
7318110000	Coach screws	8	0	
7318120000	Other wood screws	8	0	
7318130000	Screw hooks and screw rings	8	0	
7318140000	Self-tapping screws	8	0	
7318151000	Machine screws	8	0	
7318152000	Bolts	8	0	
7318153000	Bolts and nuts (in set)	8	0	
7318159000	Other	8	0	
7318160000	Nuts	8	0	
7318190000	Other	8	0	
7318210000	Spring washers and other lock washers	8	3	
7318220000	Other washers	8	0	
7318230000	Rivets	8	3	
7318240000	Cotters and cotter-pins	8	0	
7318290000	Other	8	7	
7319200000	Safety pins	8	0	
7319301000	Pin used for measuring or checking semiconductor wafers or device	8	0	
7319309000	Other	8	0	
7319901010	Sewing needles	8	3	
7319901020	Darning needles	8	3	
7319901090	Other	8	3	
7319909000	Other	8	0	
7320101000	Leaf-springs for automobiles	8	3	
7320102000	Leaf-springs for railway locomotives and rolling stocks	8	0	
7320109000	Other	8	0	
7320201000	For automobiles	8	3	
7320202000	For shockabsorbers	8	0	

7320203000	For buffers on rolling stock couplings	8	0	
7320204000	For upholstery	8	0	
7320209000	Other	8	0	
7320901000	Flat spiral springs	8	0	
7320909000	Other springs	8	3	
7321110000	For gas fuel or for both gas and other fuels	8	0	
7321120000	For liquid fuel	8	0	
7321190000	Other, including appliances for solid fuel	8	0	
7321810000	For gas fuel or for both gas and other fuels	8	0	
7321820000	For liquid fuel	8	0	
7321890000	Other, including appliances for solid fuel	8	0	
7321900000	Parts	8	0	
7322111000	Radiators	8	0	
7322112000	Parts	8	0	
7322191000	Radiators	8	0	
7322192000	Parts	8	3	
7322901000	Solar collector and parts thereof	8	0	
7322909010	Air heater	8	0	
7322909020	Hot air distributor	8	0	
7322909030	Parts	8	3	
7323100000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	8	0	
7323910000	Of cast iron, not enamelled	8	0	
7323920000	Of cast iron, enamelled	8	0	
7323930000	Of stainless steel	8	3	
7323940000	Of iron (other than cast iron) or steel, enamelled	8	0	
7323990000	Other	8	3	
7324101000	Sinks	8	0	
7324102000	Wash basins	8	0	
7324210000	Of cast iron, whether or not enamelled	8	0	
7324291000	Of stainless steel	8	0	
7324299000	Other	8	0	
7324901000	Toilet sets	8	0	
7324908000	Other	8	0	
7324909000	Parts	8	0	
7325100000	Of non-malleable cast iron	8	0	
7325910000	Grinding balls and similar articles for mills	8	0	
7325991000	Of cast iron	8	0	
7325992000	Of cast steel	8	0	
7325993000	Of alloy steel	8	0	
7325999000	Other	8	0	
7326110000	Grinding balls and similar articles for mills	8	0	
7326190000	Other	8	0	
7326200000	Articles of iron or steel wire	8	0	
7326901000	Bobbins for textile machinery	8	0	
7326909000	Other	8	0	
7401001000	Copper mattes	0	0	
7401002000	Cement copper (precipitated copper)	0	0	
7402001000	Unrefined copper	0	0	
7402002000	Copper anodes for electrolytic refining	0	0	
7403110000	Cathodes and sections of cathodes	3	0	
7403120000	Wire-bars	5	0	
7403130000	Billets	5	0	
7403191000	Slabs	5	0	
7403192000	Ingots	5	0	

7403199000	Other	5	0	
7403210000	Copper-zinc base alloys (brass)	5	0	
7403220000	Copper-tin base alloys (bronze)	5	0	
7403291010	Copper-nickel base alloys (cupro-nickel)	5	0	
7403291020	Copper-nickel-zinc base alloys (nickel silver)	5	0	
7403299000	Other	5	0	
7404000000	Copper waste and scrap	0	0	
7405000000	Master alloys of copper	5	0	
7406100000	Powders of non-lamellar structure	8	0	
7406201000	Powders of lamellar structure	8	0	
7406202000	Flakes	8	0	
7407100000	Of refined copper	8	0	
7407210000	Of copper-zinc base alloys (brass)	8	0	
7407291000	Of copper-tin base alloys (bronze)	8	0	
7407292010	Of copper-nickel base alloys (cupro-nickel)	8	0	
7407292020	Of copper-nickel-zinc base alloys (nickel silver)	8	0	
7407299000	Other	8	0	
7408110000	Of which the maximum cross-sectional dimension exceeds 6 mm	8	0	
7408190000	Other	8	0	
7408210000	Of copper-zinc base alloys (brass)	8	0	
7408221000	Of copper-nickel base alloys (cupro-nickel)	8	0	
7408222000	Of copper-nickel-zinc base alloys (nickel silver)	8	0	
7408291000	Of copper-tin base alloys (bronze)	8	0	
7408299000	Other	8	0	
7409111000	For use in manufacturing semiconductor	5	0	
7409119000	Other	8	0	
7409191000	For use in manufacturing semiconductor	5	0	
7409199000	Other	8	0	
7409211000	For use in manufacturing semiconductor	5	0	
7409219000	Other	8	0	
7409291000	For use in manufacturing semiconductor	5	0	
7409299000	Other	8	0	
7409311000	For use in manufacturing semiconductor	5	0	
7409319000	Other	8	0	
7409391000	For use in manufacturing semiconductor	5	0	
7409399000	Other	8	0	
7409401010	For use in manufacturing semiconductor	5	0	
7409401090	Other	8	0	
7409402010	For use in manufacturing semiconductor	5	0	
7409402090	Other	8	0	
7409901000	For use in manufacturing semiconductor	5	0	
7409909000	Other	8	0	
7410110000	Of refined copper	8	0	
7410120000	Of copper alloys	8	0	
7410211000	Suitable for manufacturing printed circuit board	8	0	
7410219000	Other	8	0	
7410221000	Suitable for manufacturing printed circuit board	8	0	
7410229000	Other	8	0	
7411100000	Of refined copper	8	0	
7411210000	Of copper-zinc base alloys (brass)	8	0	
7411221000	Of copper-nickel base alloys (cupro-nickel)	8	0	

7411222000	Of copper-nickel-zinc base alloys (nickel silver)	8	0	
7411291000	Of copper-tin base alloys (bronze)	8	0	
7411299000	Other	8	0	
7412100000	Of refined copper	3	0	
7412200000	Of copper alloys	3	0	
7413000000	Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated	3	0	
7415101000	Plated, rolled or coated with precious metal	8	0	
7415109000	Other	8	0	
7415210000	Washers (including spring washers)	8	0	
7415290000	Other	8	0	
7415330000	Screws; bolts and nuts	8	0	
7415390000	Other	8	0	
7418110000	Pot scourers and scouring or polishing pads, gloves and the like	8	0	
7418191000	Table, kitchen articles	8	0	
7418192010	Solar collectors of a kind used for domestic purposes, non-electric	5	0	
7418192090	Other	8	0	
7418199010	Of solar collectors of a kind used for domestic purposes, non-electric	5	0	
7418199090	Other	8	0	
7418201000	Sanitary ware	8	0	
7418202000	Parts	8	0	
7419101000	Chain	8	0	
7419102000	Parts	8	0	
7419910000	Cast, moulded, stamped or forged, but not further worked	0	0	
7419991010	Cloth	8	0	
7419991090	Other	8	0	
7419992000	Copper springs	8	0	
7419999000	Other	8	0	
7501100000	Nickel mattes	0	0	
7501201010	Containing by weight 88 % or more of nickel	2	0	
7501201090	Other	0	0	
7501209010	Containing by weight 88 % or more of nickel	2	0	
7501209090	Other	0	0	
7502101000	Cathode	3	0	
7502109000	Other	3	0	
7502200000	Nickel alloys	3	0	
7503000000	Nickel waste and scrap	0	0	
7504001000	Powders	5	0	
7504002000	Flakes	5	0	
7505110000	Of nickel, not alloyed	5	0	
7505120000	Of nickel alloys	5	0	
7505210000	Of nickel, not alloyed	5	0	
7505220000	Of nickel alloys	5	0	
7506101000	Plates, sheets and strip	5	0	
7506102000	Foil	5	0	
7506201000	Plates, sheets and strip	5	0	
7506202000	Foil	5	0	
7507110000	Of nickel, not alloyed	8	0	
7507120000	Of nickel alloys	8	0	
7507200000	Tube or pipe fittings	8	0	
7508100000	Cloth, grill and netting, of nickel wire	8	0	
7508901000	Electro-plating anodes	8	0	

7508902010	Of nickel, not alloyed	8	0	
7508902020	Of nickel alloys	8	0	
7508909000	Other	8	0	
7601100000	Aluminium, not alloyed	1	0	
7601201000	Casting alloy	1	3	
7601202000	Billet	3	3	
7601209000	Other	1	3	
7602000000	Aluminium waste and scrap	0	0	
7603100000	Powders of non-lamellar structure	8	0	
7603201000	Powders	8	0	
7603202000	Flakes	8	0	
7604101000	Bars and rods	8	0	
7604102010	Hollow profiles	8	0	
7604102090	Other	8	0	
7604210000	Hollow profiles	8	0	
7604291000	Bars and rods	8	0	
7604299000	Other profiles	8	0	
7605110000	Of which the maximum cross-sectional dimension exceeds 7 mm	8	0	
7605190000	Other	8	0	
7605210000	Of which the maximum cross-sectional dimension exceeds 7 mm	8	0	
7605290000	Other	8	0	
7606111000	Containing not less than 99.99 % by weight of aluminium	8	0	
7606119000	Other	8	0	
7606120000	Of aluminium alloys	8	0	
7606911000	Containing not less than 99.99 % by weight of aluminium	8	0	
7606919000	Other	8	0	
7606920000	Of aluminium alloys	8	0	
7607111000	Containing not less than 99.99 % by weight of aluminium	8	0	
7607119000	Other	8	0	
7607191000	Containing not less than 99.99 % by weight of aluminium	8	0	
7607199000	Other	8	0	
7607201000	Containing not less than 99.99 % by weight of aluminium	8	0	
7607209000	Other	8	0	
7608100000	Of aluminium, not alloyed	8	0	
7608200000	Of aluminium alloys	8	0	
7609000000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	8	0	
7610100000	Doors, windows and their frames and thresholds for doors	8	0	
7610901000	Structures	8	0	
7610908000	Other	8	0	
7610909000	Parts	8	0	
7611000000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	8	0	
7612100000	Collapsible tubular containers	8	0	
7612901000	Rigid tubular containers	8	0	
7612909010	Less than 1 ℓ capacity	8	0	
7612909020	Not less than 1 ℓ but less than 20 ℓ in capacity	8	0	
7612909030	Not less than 20 ℓ in capacity	8	0	
7613001000	For compressed gas	8	0	

7613002000	For liquefied gas	8	0	
7614100000	With steel core	8	0	
7614900000	Other	8	0	
7615110000	Pot scourers and scouring or polishing pads, gloves and the like	8	0	
7615191000	Solar collectors and parts thereof	5	0	
7615192000	Table, kitchen articles	8	0	
7615193000	Other household articles	8	0	
7615199000	Parts	8	0	
7615201000	Sanitary ware	8	0	
7615202000	Parts	8	0	
7616100000	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	8	0	
7616910000	Cloth, grill, netting and fencing, of aluminium wire	8	0	
7616991000	Bobbins	8	0	
7616999010	Aluminium pouch	8	0	
7616999020	Aluminium knob	8	0	
7616999090	Other	8	0	
7801101000	Containing by weight 99.99 % or more of lead	3	0	
7801109000	Other	3	0	
7801910000	Containing by weight antimony as the principal other element	3	3	
7801991000	Unrefined lead	1	0	
7801992010	Lead-tin alloys	3	0	
7801992090	Other	3	0	
7802000000	Lead waste and scrap	0	0	
7804111000	Sheets and strip	8	0	
7804112000	Foil	8	0	
7804190000	Other	8	0	
7804201000	Powders	8	0	
7804202000	Flakes	8	0	
7806001000	Lead containers	8	0	
7806002000	Electro-plating anodes	8	0	
7806003010	Bars and rods	8	0	
7806003020	Profiles	8	0	
7806003030	Wire	8	0	
7806004010	Tubes and pipes	8	0	
7806004020	Tubes or pipe fittings	8	0	
7806009000	Other	8	0	
7901110000	Containing by weight 99.99 % or more of zinc	3	0	
7901120000	Containing by weight less than 99.99 % of zinc	3	0	
7901201000	Zinc-aluminium alloy	3	0	
7901202000	Zinc-copper alloy	3	0	
7901209000	Other	3	0	
7902000000	Zinc waste and scrap	0	0	
7903100000	Zinc dust	8	0	
7903901000	Powders	8	0	
7903902000	Flakes	8	0	
7904001000	Bars and rods	8	0	
7904002000	Profiles	8	0	
7904003000	Wire	8	0	
7905001000	Plates, sheets and strip	8	0	
7905002000	Foil	8	0	

7907001000	Gutters, roof capping, skylight frames and other fabricated building components	8	0	
7907002010	Tubes and pipes	8	0	
7907002020	Tube or pipe fittings	8	0	
7907009010	Electro-plating anodes	8	0	
7907009090	Other	8	0	
8001100000	Tin, not alloyed	3	0	
8001200000	Tin alloys	3	0	
8002000000	Tin waste and scrap	0	0	
8003001010	Unalloyed	8	0	
8003001090	Other	8	0	
8003002010	Unalloyed	8	0	
8003002090	Other	8	0	
8007001000	Electro-plating anodes	8	0	
8007002000	Plates, sheets and strip, of a thickness exceeding 0.2 mm	8	0	
8007003010	Foil	8	0	
8007003021	Powders	8	0	
8007003022	Flakes	8	0	
8007004000	Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	8	0	
8007009000	Other	8	0	
8101100000	Powders	3	0	
8101940000	Unwrought tungsten, including bars and rods obtained simply by sintering	3	0	
8101961000	Spiral filament for electric bulbs or electronic bulbs	8	0	
8101969000	Other	8	0	
8101970000	Waste and scrap	0	0	
8101991010	Bars and rods	8	0	
8101991020	Profiles	8	0	
8101991030	Plates, sheets and strips	8	0	
8101991040	Foil	8	0	
8101999000	Other	8	0	
8102100000	Powders	3	0	
8102940000	Unwrought molybdenum, including bars and rods obtained simply by sintering	3	0	
8102951000	Bars and rods	8	0	
8102952000	Profiles	8	0	
8102953000	Plates, sheets and strip	8	0	
8102954000	Foil	8	0	
8102961000	Spiral filament for electric bulbs or electronic bulbs	8	0	
8102969000	Other	8	0	
8102970000	Waste and scrap	0	0	
8102990000	Other	8	0	
8103201000	Unwrought	3	0	
8103202000	Powders	3	0	
8103300000	Waste and scrap	0	0	
8103900000	Other	8	0	
8104110000	Containing at least 99.8 % by weight of magnesium	3	0	
8104190000	Other	3	0	
8104200000	Waste and scrap	0	0	
8104301000	Raspings, turnings and granules	8	0	
8104302000	Powders	8	0	
8104901000	Bars and rods	8	0	
8104909000	Other	8	0	
8105201000	Unwrought cobalt	3	0	

8105202000	Cobalt mattes and other intermediate products of cobalt metallurgy	3	0	
8105203000	Powders	3	0	
8105300000	Waste and scrap	3	0	
8105900000	Other	3	0	
8106001010	Unwrought bismuth	3	0	
8106001020	Waste and scrap	3	0	
8106001030	Powders	3	0	
8106009000	Other	3	0	
8107201000	Unwrought cadmium	3	0	
8107202000	Powders	3	0	
8107300000	Waste and scrap	3	0	
8107900000	Other	3	0	
8108201000	Unwrought	3	0	
8108202000	Powders	3	0	
8108300000	Waste and scrap	3	0	
8108901000	Plates and strips	8	0	
8108902000	Tubes and pipes	8	0	
8108909000	Other	8	0	
8109201000	Unwrought	3	0	
8109202000	Powders	3	0	
8109300000	Waste and scrap	3	0	
8109901010	Tubes and pipes	0	0	
8109901020	Plates, sheets and strips	0	0	
8109901030	Bars	0	0	
8109901090	Other	0	0	
8109909000	Other	3	0	
8110100000	Unwrought antimony; powders	3	0	
8110200000	Waste and scrap	3	0	
8110900000	Other	3	0	
8111000000	Manganese and articles thereof, including waste and scrap	3	0	
8112120000	Unwrought; powders	3	0	
8112130000	Waste and scrap	3	0	
8112190000	Other	3	0	
8112210000	Unwrought; powders	3	0	
8112220000	Waste and scrap	3	0	
8112290000	Other	3	0	
8112510000	Unwrought; powders	3	0	
8112520000	Waste and scrap	3	0	
8112590000	Other	3	0	
8112921000	Germanium	3	0	
8112922000	Vanadium	3	0	
8112923000	Gallium	3	0	
8112924000	Hafnium	3	0	
8112925000	Indium	3	0	
8112926000	Niobium(Columbium)	3	0	
8112927000	Rhenium	3	0	
8112929000	Other	3	0	
8112991000	Germanium	3	0	
8112992000	Vanadium	3	0	
8112993000	Gallium	3	0	
8112994000	Hafnium	3	0	
8112995000	Indium	3	0	
8112996000	Niobium(Columbium)	3	0	
8112997000	Rhenium	3	0	
8112999000	Other	3	0	
8113000000	Cermets and articles thereof, including waste and scrap.	3	0	

8201100000	Spades and shovels	8	3	
8201200000	Forks	8	0	
8201300000	Mattocks, picks, hoes and rakes	8	0	
8201400000	Axes, bill hooks and similar hewing tools	8	0	
8201500000	Secateurs and similar one-handed pruners and shears (including poultry shears)	8	0	
8201600000	Hedge shears, two-handed pruning shears and similar two-handed shears	8	0	
8201901000	Scythes and sickles	8	0	
8201902000	Hay knives	8	0	
8201903000	Timber wedges	8	0	
8201909000	Other	8	0	
8202101000	For wood	8	0	
8202102000	For metal	8	0	
8202109000	Other	8	0	
8202200000	Band saw blades	8	0	
8202310000	With working part of steel	8	0	
8202391000	With working part of tungsten carbide	8	3	
8202392010	For machines sawing semiconductor wafer or device into each unit	8	0	
8202392090	Other	8	0	
8202393000	With working part of other materials	8	3	
8202399000	Parts	8	0	
8202400000	Chain saw blades	8	0	
8202911000	Hack-saw blades	8	0	
8202919000	Other	8	0	
8202990000	Other	8	3	
8203101000	For saw blades	8	0	
8203109000	Other	8	3	
8203201000	Plier (including cutting pliers)	8	5	
8203202000	Pincer	8	0	
8203203000	Tweezers	8	0	
8203204000	Nail pullers	8	0	
8203209000	Other	8	0	
8203300000	Metal cutting shears and similar tools	8	3	
8203401000	Pipe cutters	8	0	
8203402000	Bolt croppers and clippers	8	0	
8203403000	Perforating punches	8	5	
8203409000	Other	8	0	
8204110000	Non-adjustable	8	0	
8204120000	Adjustable	8	0	
8204200000	Interchangeable spanner sockets, with or without handles	8	0	
8205101000	For drilling	8	3	
8205102000	For threading	8	0	
8205103000	For tapping	8	0	
8205109000	Other	8	0	
8205200000	Hammers and sledge hammers	8	0	
8205300000	Planes, chisels, gouges and similar cutting tools for working wood	8	3	
8205400000	Screwdrivers	8	0	
8205510000	Household tools	8	0	
8205591000	Glaziers' diamond	8	0	
8205592000	Soldering irons	8	0	
8205593000	Grease guns	8	0	
8205595000	Tools for mining and public works	8	0	
8205596000	Tools for cement workers and painters	8	3	
8205597000	Watch makers' tools	8	5	
8205599000	Other	8	0	

8205600000	Blow lamps	8	0	
8205701000	Vices	8	0	
8205702000	Clamps	8	0	
8205709000	Other	8	3	
8205801000	Anvils	8	3	
8205802000	Portable forges	8	0	
8205803000	Hand or pedal-operated grinding wheels with frameworks	8	3	
8205809000	Other	8	3	
8205900000	Sets of articles of two or more of the foregoing subheadings	8	0	
8206000000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	8	0	
8207130000	With working part of cermets	8	0	
8207191000	With working part of other materials	8	3	
8207199000	Parts	8	0	
8207201000	For drawing	8	0	
8207202000	For extruding	8	0	
8207301000	For pressing	8	0	
8207302000	For stamping	8	0	
8207303000	For punching	8	0	
8207309000	Other	8	0	
8207401000	For tapping	8	0	
8207402000	For threading	8	0	
8207409000	Other	8	0	
8207501010	Of high speed steel	8	0	
8207501090	Other	8	5	
8207502000	Brace bits	8	0	
8207509000	Other	8	5	
8207601000	Reamers	8	3	
8207602000	Laps	8	0	
8207603000	Broaches	8	0	
8207609000	Other	8	3	
8207701000	Gear cutters	8	0	
8207702000	Milling cutters	8	0	
8207703000	Gear cutting hobs	8	0	
8207704000	Rotary files	8	3	
8207709000	Other	8	0	
8207801000	Tools for lathes	8	0	
8207809000	Other	8	3	
8207901000	Diamond tools	8	3	
8207909000	Other	8	0	
8208100000	For metal working	8	0	
8208200000	For wood working	8	0	
8208300000	For kitchen appliances or for machines used by the food industry	8	0	
8208400000	For agricultural, horticultural or forestry machines	8	0	
8208900000	Other	8	0	
8209001010	Of tungsten carbide, treated with gamma coating	8	5	
8209001040	Of cermets	8	0	
8209001090	Others	8	0	
8209002010	Of tungsten carbide	8	3	
8209002040	Of cermets	8	0	
8209002090	Other	8	3	
8210001000	Mills and grinders	8	0	
8210002000	Extractors and pressers	8	0	
8210003000	Beaters and mixers	8	0	
8210004000	Slicers and cutters	8	0	

8210005000	Openers, corkers and sealers	8	0	
8210008000	Other domestic food-processing appliances	8	0	
8210009000	Parts	8	0	
8211100000	Sets of assorted articles	8	0	
8211910000	Table knives having fixed blades	8	0	
8211920000	Other knives having fixed blades	8	0	
8211930000	Knives having other than fixed blades	8	0	
8211940000	Blades	8	0	
8211950000	Handles of base metal	8	0	
8212100000	Razors	8	0	
8212200000	Safety razor blades, including razor blade blanks in strips	8	0	
8212900000	Other parts	8	0	
8213001000	Ordinary scissors	8	0	
8213002010	For tailors and dressmakers	8	0	
8213002020	For hairdressers	8	0	
8213002090	Other	8	0	
8213003000	Manicure scissors	8	0	
8213004000	Scissor blades	8	0	
8213009000	Other	8	0	
8214101000	Pencil sharpeners	8	0	
8214109000	Other	8	0	
8214200000	Manicure or pedicure sets and instruments (including nail files)	8	0	
8214901000	Hair clippers	8	0	
8214902000	Butchers' or kitchen cleavers, choppers and mincing knives	8	0	
8214909000	Other	8	0	
8215100000	Sets of assorted articles containing at least one article plated with precious metal	8	0	
8215200000	Other sets of assorted articles	8	0	
8215911000	Spoons	8	0	
8215912000	Forks	8	0	
8215913000	Ladles and skimmers	8	0	
8215914000	Fish-knives and butter-knives	8	0	
8215915000	Tongs of all kinds	8	0	
8215919000	Other	8	0	
8215991000	Spoons	8	0	
8215992000	Forks	8	0	
8215993000	Ladles and skimmers	8	0	
8215994000	Fish-knives and butter-knives	8	0	
8215995000	Tong of all kinds	8	0	
8215999000	Other	8	0	
8301100000	Padlocks	8	0	
8301200000	Locks of a kind used for motor vehicles	8	0	
8301300000	Locks of a kind used for furniture	8	0	
8301401010	Digital door locks	8	0	
8301401090	Other	8	0	
8301409000	Other	8	0	
8301500000	Clasps and frames with clasps, incorporating locks	8	0	
8301600000	Parts	8	0	
8301700000	Keys presented separately	8	0	
8302100000	Hinges	8	0	
8302200000	Castors	8	0	
8302300000	Other mountings, fittings and similar articles suitable for motor vehicles	8	0	
8302411000	Suitable for doors or windows	8	0	

8302419000	Other	8	0	
8302420000	Other, suitable for furniture	8	0	
8302491000	Suitable for trunks, suitcases, or similar travel goods	8	0	
8302499000	Other	8	0	
8302500000	Hat-racks, hat-pegs, brackets and similar fixtures	8	0	
8302600000	Automatic door closers	8	0	
8303001000	Safes	8	0	
8303009000	Other	8	0	
8304000000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03	8	0	
8305100000	Fittings for loose-leaf binders or files	8	0	
8305200000	Staples in strips	8	0	
8305900000	Other, including parts	8	0	
8306100000	Bells, gongs and the like	8	0	
8306210000	Plated with precious metal	8	0	
8306290000	Other	8	0	
8306301000	Photograph, picture or similar frames	8	0	
8306302000	Mirrors of base metal	8	0	
8307100000	Of iron or steel	8	0	
8307900000	Of other base metal	8	0	
8308101000	Hooks	8	0	
8308102000	Eyes and eyelets	8	0	
8308200000	Tubular or bifurcated rivets	8	0	
8308901000	Clasps and frames with clasps	8	0	
8308902000	Buckles and buckle-clasps	8	0	
8308903000	Beads	8	0	
8308904000	Spangles	8	0	
8308909000	Other	8	0	
8309100000	Crown corks	8	0	
8309901000	Easy opener end	8	0	
8309909000	Other	8	0	
8310000000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05	8	0	
8311101000	For use in manufacturing semiconductor	8	0	
8311109000	Other	8	0	
8311201000	For use in manufacturing semiconductor	8	0	
8311209000	Other	8	0	
8311301000	For use in manufacturing semiconductor	8	0	
8311309010	Lead-tin alloy solders	8	0	
8311309090	Other	8	0	
8311901000	For use in manufacturing semiconductor	8	0	
8311909000	Other	8	0	
8401100000	Nuclear reactors	0	0	
8401200000	Machinery and apparatus for isotopic separation, and parts thereof	0	0	
8401300000	Fuel elements (cartridges), non-irradiated	0	0	
8401400000	Parts of nuclear reactors	0	0	
8402110000	Watertube boilers with a steam production exceeding 45t per hour	8	3	
8402120000	Watertube boilers with a steam production not exceeding 45t per hour	8	3	
8402191000	Heating medium boiler	8	0	
8402199000	Other	8	0	
8402200000	Super-heated water boilers	8	0	

8402901000	Of steam and other vapour generating boilers	8	0	
8402902000	Of super-heated water boilers	8	0	
8403101000	Central heating boilers, using fuel oil	8	0	
8403102000	Central heating boilers, using coal or coke	8	0	
8403103000	Central heating boilers, using gas	8	0	
8403109000	Other	8	3	
8403900000	Parts	8	0	
8404101000	Economisers	8	0	
8404102000	Super-heaters	8	0	
8404103000	Soot removers	8	0	
8404104000	Gas recoverers	8	0	
8404109000	Other	8	3	
8404200000	Condensers for steam or other vapour power units	8	0	
8404901000	Of condensers for boilers	8	0	
8404902000	Of condensers for vapour engines and power units	8	0	
8404909000	Other	8	0	
8405101000	Producer gas generators	8	0	
8405102000	Water gas generators	8	3	
8405103000	Acetylene gas generators	8	0	
8405104000	Oxygen generators	8	3	
8405109000	Other	8	0	
8405901000	Of producer gas generators	8	0	
8405902000	Of water gas generators	8	0	
8405903000	Of acetylene gas generators	8	0	
8405904000	Of oxygen generators	8	0	
8405909000	Other	8	0	
8406103000	Of an output exceeding 2 MW	5	0	
8406109000	Other	5	0	
8406811000	Of an output exceeding 40 MW but not exceeding 100 MW	5	0	
8406812000	Of an output exceeding 100 MW but not exceeding 300 MW	5	5	
8406813000	Of an output exceeding 300 MW	5	5	
8406820000	Of an output not exceeding 40 MW	5	0	
8406901000	Of steam turbines for marine propulsion	8	0	
8406909000	Other	8	3	
8407100000	Aircraft engines	0	0	
8407210000	Outboard motors	8	0	
8407290000	Other	8	3	
8407311000	For motor-cycles	8	0	
8407319000	Other	8	0	
8407321000	For motor-cycles	8	0	
8407329000	Other	8	0	
8407331000	For motor-cycles	8	0	
8407339000	Other	8	0	
8407341000	For motor-cycles	8	0	
8407349000	Other	8	0	
8407901000	For railway locomotives	0	0	
8407909000	Other	8	0	
8408101000	With a rating not exceeding 300 kW	8	0	
8408102000	With a rating more than 300 kW, not exceeding 2,000 kW	8	0	
8408103000	With a rating more than 2,000 kW	8	0	
8408201000	Of a cylinder capacity not exceeding 1,000cc	8	3	
8408202000	Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc	8	0	

8408203000	Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc	8	3	
8408204000	Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc	8	5	
8408205000	Of a cylinder capacity exceeding 10,000cc	8	5	
8408901010	Internal combustion engines for railway locomotives	0	0	
8408901090	Other	5	0	
8408909010	Internal combustion engines for ships	8	0	
8408909021	For generating of a power not less than 400 kW (Of a rpm 1,500 or 1,800)	4	0	
8408909029	Other	8	0	
8408909030	Internal combustion engines for heading 84.29	8	0	
8408909090	Other	8	0	
8409100000	For aircraft engines	5	0	
8409911000	For vehicles of Chapter 87	8	0	
8409912000	For outboard motors	8	0	
8409919000	Other	8	3	
8409991000	For railway locomotives and rolling stock	5	0	
8409992000	For vehicles of Chapter 87	8	3	
8409993010	Of internal combustion engines with a rating not exceeding 300 kW	8	0	
8409993020	Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW	8	0	
8409993030	Of internal combustion engines with a rating exceeding 2,000 kW	8	0	
8409999010	For generating	8	7	
8409999090	Other	8	0	
8410111000	Hydraulic turbines	0	0	
8410119000	Other	8	7	
8410120000	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0	0	
8410130000	Of a power exceeding 10,000 kW	0	0	
8410901010	For water turbines	0	0	
8410901090	Other	8	3	
8410909010	For water turbines	0	0	
8410909090	Other	8	0	
8411111000	For aircraft	3	0	
8411119010	For marine	8	0	
8411119090	Other	8	0	
8411121000	For aircraft	3	0	
8411129010	For marine	8	0	
8411129090	Other	8	0	
8411211000	For aircraft	3	0	
8411219010	For marine	8	0	
8411219090	Other	8	0	
8411221000	For aircraft	3	0	
8411229010	For marine	8	0	
8411229090	Other	8	0	
8411811000	For aircraft	3	0	
8411819010	For marine	8	0	
8411819090	Other	8	0	
8411821000	For aircraft	3	0	
8411829010	For marine	8	0	
8411829090	Other	8	3	
8411911000	For aircraft	3	0	
8411919000	Other	8	0	
8411991000	For aircraft	3	0	
8411999000	Other	8	0	

8412101010	Ram-jet or pulsejet engines	5	0	
8412101090	Other	5	0	
8412109000	Other	8	0	
8412211000	Hydraulic cylinder	8	0	
8412219000	Other	8	0	
8412290000	Other	8	0	
8412310000	Linear acting (cylinders)	8	0	
8412390000	Other	8	0	
8412800000	Other	8	3	
8412901010	Ram-jet or pulse-jet engines	5	0	
8412901090	Other	5	0	
8412902000	Of water engines	0	0	
8412909000	Other	8	0	
8413110000	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	8	0	
8413190000	Other	8	7	
8413200000	Hand pumps, other than those of subheading 8413.11 or 8413.19	8	0	
8413301000	For aircraft	8	0	
8413302000	For railway locomotive	8	0	
8413303000	For marine	8	0	
8413304000	For vehicles falling within Chapter 87	8	0	
8413309000	Other	8	5	
8413400000	Concrete pumps	8	0	
8413504000	Pumps to be used with swimming pools	8	0	
8413509010	Plunger pumps	8	3	
8413509020	Piston pumps	8	5	
8413509030	Diaphragm pumps	8	0	
8413509090	Other	8	5	
8413604000	Pumps to be used with swimming pools	8	0	
8413609010	Gear pumps	8	0	
8413609020	Vane pumps	8	0	
8413609030	Screw pumps	8	0	
8413609090	Other	8	5	
8413703000	Pumps to be used with swimming pools	8	0	
8413709010	Turbine pumps	8	0	
8413709020	Volute pumps	8	0	
8413709090	Other	8	3	
8413811000	Pumps to be used with swimming pools	8	5	
8413819000	Other	8	0	
8413820000	Liquid elevators	8	3	
8413911000	Of pumps for dispensing fuel or lubricants	8	3	
8413912000	Of internal combustion engine	8	3	
8413913000	Of reciprocating pumps	8	3	
8413914000	Of centrifugal pumps	8	3	
8413915000	Of rotary pumps	8	3	
8413919000	Other	8	0	
8413920000	Of liquid elevators	8	0	
8414101000	For aircrafts	8	0	
8414109010	For machines and mechanical appliances for making semiconductor devices(other than those of an ultimate vacuum less than 9×10^{-3} Torr)	3	0	
8414109090	Other	8	0	
8414200000	Hand- or foot-operated air pumps	8	0	
8414301000	Of a power requirement less than 11 kW	8	0	
8414302000	Of a power requirement not less than 11 kW	8	3	

841440000	Air compressors mounted on a wheeled chassis for towing	8	3	
841451000	For aircrafts	8	0	
841451900	Other	8	0	
841459100	For aircrafts	8	0	
841459900	Other	8	0	
841460100	For aircrafts	8	0	
841460900	Other	8	0	
841480100	Hoods having a maximum horizontal side exceeding 120 cm	8	3	
8414809110	For aircrafts	8	3	
8414809190	Other	8	3	
8414809210	Of a power requirement less than 74.6 kW	8	5	
8414809220	Of a power requirement not less than 74.6 kW, less than 373 kW	8	3	
8414809230	Of a power not less than 373 kW	8	3	
8414809900	Other	8	3	
8414901000	Of fans and hoods	8	0	
8414909010	Of compressors used in refrigerating equipment	8	0	
8414909020	Of air or gas compressors (excluding for refrigerating equipment)	8	0	
8414909090	Other	8	0	
8415101011	Of a power less than 11 kW	8	0	
8415101012	Of a power not less than 11 kW	8	0	
8415101021	Of a power less than 11 kW	8	0	
8415101022	Of a power not less than 11 kW	8	0	
8415102010	Of a power less than 11 kW	8	0	
8415102020	Of a power not less than 11 kW	8	0	
8415200000	Of a kind used for persons, in motor vehicles	8	0	
8415810000	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	8	0	
8415820000	Other, incorporating a refrigerating unit	8	3	
8415830000	Not incorporating a refrigerating unit	8	7	
8415900000	Parts	8	0	
8416101000	Of the maximum consumption capacity of fuel not more than 200 l per hour	8	3	
8416102000	Of the maximum consumption capacity of fuel exceeding 200 l, but less than 1,500 l per hour	8	0	
8416103000	Of the maximum consumption capacity of fuel not less than 1,500 l per hour	8	0	
8416201000	Furnace burners for pulverised solid fuel	8	3	
8416202000	Furnace burners for gas	8	7	
8416209000	Other	8	7	
8416300000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	8	0	
8416901000	Of furnace burners	8	7	
8416909000	Other	8	7	
8417101010	For iron-ores	8	0	
8417101090	Other	8	0	
8417102010	For iron or steel	8	0	
8417102090	Other	8	3	
8417200000	Bakery ovens, including biscuit ovens	8	0	
8417801010	For cements	8	0	
8417801020	For glasses	8	0	
8417801030	For ceramics	8	0	
8417801090	Other	8	3	
8417802000	Laboratory type	8	3	

8417809000	Other	8	3	
8417900000	Parts	8	0	
8418101010	Of a capacity not exceeding 200 l	8	0	
8418101020	Of a capacity exceeding 200 l but not exceeding 400 l	8	0	
8418101030	Of a capacity exceeding 400 l	8	0	
8418109000	Other	8	0	
8418211000	Of a capacity less than 200 l	8	0	
8418212000	Of a capacity not less than 200 l, but less than 400 l	8	0	
8418213000	Of a capacity not less than 400 l	8	0	
8418291000	Absorption-type, electrical	8	0	
8418299000	Other	8	0	
8418300000	Freezers of the chest type, not exceeding 800 l capacity	8	0	
8418400000	Freezers of the upright type, not exceeding 900 l capacity	8	3	
8418501000	Show-cases	8	0	
8418509000	Other	8	0	
8418610000	Heat pumps other than air conditioning machines of heading 84.15	8	3	
8418691000	Blood storage refrigerators	8	3	
8418692010	Ice-cream making machines	8	0	
8418692020	Ice-cuber	8	0	
8418692030	Water cooler	8	0	
8418692090	Other	8	0	
8418693000	Heat pumps	8	0	
8418910000	Furniture designed to receive refrigerating or freezing equipment	8	0	
8418991000	Of house hold type refrigerators	8	0	
8418999000	Other	8	0	
8419110000	Instantaneous gas water heaters	8	0	
8419190000	Other	8	3	
8419200000	Medical, surgical or laboratory sterilisers	0	0	
8419310000	For agricultural products	8	0	
8419320000	For wood, paper pulp, paper or paperboard	8	0	
8419391000	Spin dryers for machines and mechanical appliances for making semiconductor devices	3	0	
8419399000	Other	8	7	
8419400000	Distilling or rectifying plant	8	3	
8419501000	For aircrafts	8	0	
8419509000	Other	8	0	
8419600000	Machinery for liquefying air or other gases	8	0	
8419810000	For making hot drinks or for cooking or heating food	8	0	
8419891000	Polymerization autoclaves for man-made fibre making	8	0	
8419899010	Heating plant and machinery	8	0	
8419899020	Cooling plant and machinery	8	3	
8419899030	Evaporating plant and machinery	8	0	
8419899040	Condensing plant and machinery	8	0	
8419899050	Sollar-collectors and equipments	8	0	
8419899060	Constant high or low temperature chambers	8	3	
8419899070	Constant temperature and humidity chambers	8	0	
8419899080	Air-conditioner	8	0	
8419899090	Other	8	0	

8419901000	Of polymerization autoclaves for man-made fibre making	8	0	
8419909010	Of instantaneous or storage water heaters	8	0	
8419909020	Of making hot drinks or for cooking or heating food machinery and equipment	8	0	
8419909030	Of air-conditioning machinery, plant and equipment	8	0	
8419909040	Of medical, surgical or laboratory sterilisers	0	0	
8419909090	Other	8	0	
8420101000	For paper making	8	3	
8420102000	For textile fabrics	8	0	
8420103000	For leather	8	0	
8420104000	For rubber or plastic	8	3	
8420109000	Other	8	0	
8420910000	Cylinders	8	3	
8420990000	Other	8	3	
8421110000	Cream separators	8	0	
8421120000	Clothes-dryers	8	0	
8421191000	For medical, surgical or laboratory use	8	3	
8421192000	For food industry use	8	0	
8421193000	For petro-chemical industry use	8	0	
8421199000	Other	8	0	
8421211000	Of the household type	8	0	
8421219010	Filtering or purifying machinery and apparatus to be used with swimming pools	8	0	
8421219020	Filtering or purifying machinery and apparatus for making semiconductor devices	3	0	
8421219090	Other	8	3	
8421220000	For filtering or purifying beverages other than water	8	0	
8421231000	For internal combustion engines for vehicles of Chapter 87	8	3	
8421232000	For aircrafts	8	0	
8421239000	Other	8	0	
8421291000	For dairy industry	8	0	
8421292000	For the treatment of harmful waste water	8	0	
8421293000	For the purpose of semiconductor manufacturing	0	0	
8421294000	For aircrafts	8	0	
8421299000	Other	8	0	
8421311000	For internal combustion engines for vehicles of Chapter 87	8	3	
8421312000	For aircrafts	8	0	
8421319000	Other	8	3	
8421391000	For the household type	8	3	
8421392000	For purifying exhaust gas for vehicles of Chapter 87	8	0	
8421399010	For the treatment of harmful exhaust gas	8	3	
8421399020	For the purpose of semiconductor manufacturing	0	0	
8421399030	For aircrafts	8	0	
8421399090	Other	8	0	
8421910000	Of centrifuges, including centrifugal dryers	8	3	
8421991000	For purifying exhaust gas for vehicles of Chapter 87	8	0	
8421999010	Of filtering or purifying machinery and apparatus, for internal combustion engines	8	3	

8421999020	Filter for purifying machinery	8	0	
8421999030	For the purpose of semiconductor manufacturing	0	0	
8421999090	Other	8	7	
8422110000	Of the household type	8	0	
8422190000	Other	8	0	
8422200000	Machinery for cleaning or drying bottles or other containers	8	0	
8422301000	Machinery for filling bottles or other containers	8	0	
8422302000	Machinery for closing or sealing bottles or other containers	8	3	
8422303000	Machinery for capsuling or labelling bottles or other containers	8	0	
8422304000	Machinery for aerating beverages	8	0	
8422309000	Other	8	0	
8422404000	Heat shrink wrapping machinery	8	3	
8422409010	Automatic wrapping machinery	8	0	
8422409020	Automatic pack tiers	8	0	
8422409030	Vacuum packers	8	0	
8422409090	Other	8	0	
8422901000	Of dish washing machines	8	0	
8422902000	Of other packing or wrapping machinery	8	7	
8422909000	Other	8	7	
8423100000	Personal weighing machines, including baby scales; household scales	8	0	
8423201000	Conveyer scale	8	0	
8423202000	Feed meter or feed weighers	8	0	
8423209000	Other	8	0	
8423300000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	8	0	
8423810000	Having a maximum weighing capacity not exceeding 30 kg	8	0	
8423820000	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	8	0	
8423891000	Truck scale	8	0	
8423899000	Other	8	0	
8423901010	Weights in the accuracy class	8	0	
8423901090	Other	8	0	
8423909000	Parts of weighing machinery	8	0	
8424100000	Fire extinguishers, whether or not charged	8	3	
8424201000	Spray guns	8	0	
8424202010	Of robot type	8	3	
8424202090	Other	8	3	
8424209000	Other	8	3	
8424301000	Steam or sand blasting machines	8	3	
8424302000	High-pressure steam cleaners	8	0	
8424309000	Other	8	3	
8424811000	Self-propelled sprayers	8	3	
8424812000	Other sprayers	8	3	
8424819000	Other	8	3	
8424891000	For the purpose of semiconductor manufacturing	0	0	
8424899000	Other	8	0	
8424901000	Of fire extinguishers	8	0	
8424902000	Of spray guns	8	7	
8424903000	Of sprayers	8	0	

8424909010	For the purpose of semiconductor manufacturing	0	0	
8424909090	Other	8	0	
8425111010	Chain blocks	0	0	
8425111090	Other	0	0	
8425112010	Chain blocks	0	0	
8425112090	Other	0	0	
8425190000	Other	0	0	
8425311000	Pit-head winding gear; winches specially designed for use underground	0	0	
8425319000	Other	0	0	
8425391000	Pit-head winding gear; winches specially designed for use underground	0	0	
8425399000	Other	0	0	
8425410000	Built-in jacking systems of a type used in garages	0	0	
8425421000	Of a freight-lifting capacity not exceeding 10 metric tons	0	0	
8425422000	Of a freight-lifting capacity exceeding 10 metric tons	0	0	
8425491000	Of a freight-lifting capacity not exceeding 10 metric tons	0	0	
8425492000	Of a freight-lifting capacity exceeding 10 metric tons	0	0	
8426110000	Overhead travelling cranes on fixed support	0	0	
8426121000	Mobile lifting frames on tyres	0	0	
8426122000	Straddle carriers	0	0	
8426190000	Other	0	0	
8426200000	Tower cranes	0	0	
8426301000	Portal cranes	0	0	
8426302000	Pedestal jib cranes	0	0	
8426410000	On tyres	0	0	
8426491000	Of telescopic boom type	0	0	
8426492000	Of latticed boom type	0	0	
8426499000	Other	0	0	
8426910000	Designed for mounting on road vehicles	0	0	
8426991000	Ships' derricks	0	0	
8426999000	Other	0	0	
8427101000	Of counter balance type	8	7	
8427102000	Of non counter balance type	8	3	
8427109000	Other	8	3	
8427201010	With a loading capacity not more than 3 metric tons	8	5	
8427201020	With a loading capacity more than 3 metric tons	8	3	
8427209000	Other	8	3	
8427901000	Hand pallet trucks	8	0	
8427909000	Other	8	0	
8428101000	Lifts	0	0	
8428102000	Skip hoists	0	0	
8428201000	Pneumatic elevators	0	0	
8428202000	Pneumatic conveyors	0	0	
8428310000	Specially designed for underground use	0	0	
8428320000	Other, bucket type	0	0	
8428331010	Of a lifting speed less than 240m per minute	0	0	
8428331020	Of a lifting speed not less than 240m per minute	0	0	
8428332000	Conveyors	0	0	
8428390000	Other	0	0	
8428401000	Escalators	0	0	

8428402000	Moving walkways	0	0	
8428600000	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	0	
8428901000	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	0	
8428909000	Other	0	0	
8429111000	Bulldozers	0	0	
8429112000	Angledozer	0	0	
8429190000	Other	0	0	
8429200000	Graders and levellers	0	0	
8429300000	Scrapers	0	0	
8429401000	Tamping machines	0	0	
8429402000	Road rollers	0	0	
8429511010	Loaders	0	0	
8429511020	Backhoe loaders	0	0	
8429511030	Skid-steer loaders	0	0	
8429511090	Other	0	0	
8429519000	Other	0	0	
8429521010	Wheel type	0	0	
8429521020	Track type	0	0	
8429521090	Other	0	0	
8429529000	Other	0	0	
8429591000	Mechanical shovel	0	0	
8429599000	Other	0	0	
8430100000	Pile-drivers and pile-extractors	0	0	
8430200000	Snow-ploughs and snow-blowers	0	0	
8430310000	Self-propelled	0	0	
8430390000	Other	0	0	
8430411000	Boring machines	0	0	
8430412000	Sinking machines	0	0	
8430491000	Test boring machines	0	0	
8430499000	Other	0	0	
8430500000	Other machinery, self-propelled	0	0	
8430610000	Tamping or compacting machinery	0	0	
8430690000	Other	0	0	
8431100000	Of machinery of heading 84.25	0	0	
8431200000	Of machinery of heading 84.27	8	0	
8431310000	Of lifts, skip hoists or escalators	0	0	
8431390000	Other	0	0	
8431411000	Of excavators	0	0	
8431419000	Other	0	0	
8431420000	Bulldozer or angledozer blades	0	0	
8431430000	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0	0	
8431491000	Hydraulic breaker	0	0	
8431492000	Crushers	0	0	
8431499000	Other	0	0	
8432100000	Ploughs	0	0	
8432210000	Disc harrows	0	0	
8432291000	Scarifiers	0	0	
8432292000	Weeders	0	0	
8432299000	Other	0	0	
8432301000	Seeders	0	0	
8432302000	Planters	0	0	
8432303000	Transplanters	0	0	
8432309000	Other	0	0	
8432401000	Manure spreaders	0	0	

8432402000	Fertiliser distributors	0	0	
8432800000	Other machinery	0	0	
8432901000	Of ploughs	0	0	
8432902000	Of automatic cultivators	0	0	
8432909000	Other	0	0	
8433110000	Powered, with the cutting device rotating in a horizontal plane	0	0	
8433190000	Other	0	0	
8433200000	Other mowers, including cutter bars for tractor mounting	0	0	
8433300000	Other haymaking machinery	0	0	
8433400000	Straw or fodder balers, including pick-up balers	0	0	
8433510000	Combine harvester-threshers	0	0	
8433520000	Other threshing machinery	0	0	
8433530000	Root or tuber harvesting machines	0	0	
8433590000	Other	0	0	
8433601000	Eggs grading machines	0	0	
8433609010	Grading machines for agricultural produce	0	0	
8433609090	Other	0	0	
8433901000	Of combine harvester-threshers	0	0	
8433902000	Of hay or grass mowers	0	0	
8433909000	Other	0	0	
8434100000	Milking machines	0	0	
8434201000	Homogenisers	0	0	
8434209000	Other	0	0	
8434901000	Of milking machines	0	0	
8434902000	Of homogenisers	0	0	
8434909000	Other	0	0	
8435101000	Presses for the extraction of fruit juice	8	0	
8435102000	Crushers for the extraction of fruit juice	8	0	
8435103000	Homogenisers for the preparation of fruit juice	8	0	
8435109000	Other	8	3	
8435900000	Parts	8	0	
8436101000	Feed cutter	8	3	
8436102000	Feed grinder, mill or crusher	8	0	
8436103000	Feed mixer	8	3	
8436109000	Other	8	3	
8436211000	Incubators	8	0	
8436219000	Other	8	0	
8436290000	Other	8	0	
8436800000	Other machinery	8	0	
8436910000	Of poultry-keeping machinery or poultry incubators and brooders	8	0	
8436990000	Other	8	0	
8437101000	Forage-grass seed selectors	8	0	
8437109000	Other	8	0	
8437801000	Machinery used in the milling industry	8	0	
8437802000	Machinery for the working of cereals or dried leguminous vegetables	8	3	
8437901000	Of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	8	0	
8437909000	Other	8	0	
8438101000	Bakery machinery	8	0	
8438109000	Other	8	0	
8438200000	Machinery for the manufacture of confectionery, cocoa or chocolate	8	3	
8438300000	Machinery for sugar manufacture	8	0	

8438400000	Brewery machinery	8	0	
8438501000	Machinery used in meat preparation	8	3	
8438509000	Other	8	3	
8438600000	Machinery for the preparation of fruits, nuts or vegetables	8	3	
8438801000	Machines for preparing fish, shell fish, etc	8	0	
8438809000	Other	8	0	
8438900000	Parts	8	0	
8439101000	Grinders	8	0	
8439102000	Cutters	8	0	
8439103000	Strainers	8	0	
8439104000	Press-pate machines	8	0	
8439105000	Beaters	8	0	
8439109000	Other	8	0	
8439201000	Machines for forming paper	8	0	
8439202000	Paper making machine	8	0	
8439209000	Other	8	3	
8439301000	Reeling machines	8	0	
8439302000	Machines for working surface	8	0	
8439303000	Machines for impregnating paper or paperboard	8	0	
8439309000	Other	8	5	
8439910000	Of machinery for making pulp of fibrous cellulosic material	8	3	
8439990000	Other	8	3	
8440101000	Book-sewing machines	8	0	
8440102000	Leaf-folding machines for book-binding	8	0	
8440109000	Other	8	0	
8440901000	Of book-sewing machines	8	0	
8440909000	Other	8	5	
8441100000	Cutting machines	8	0	
8441201000	Machines for making bags or sacks	8	0	
8441202000	Machines for making envelopes	8	0	
8441300000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8	0	
8441400000	Machines for moulding articles in paper pulp, paper or paperboard	8	0	
8441801000	Paper or paperboard trimming machines	8	0	
8441809000	Other	8	0	
8441900000	Parts	8	0	
8442301000	Machinery and apparatus for type-founding	8	0	
8442302000	Special moulding presses	8	0	
8442303000	Acid etching machines	8	0	
8442304000	Phototype-setting and composing machines	8	3	
8442305000	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	8	3	
8442309000	Other	8	0	
8442401000	Of machinery and apparatus for type-setting	8	0	
8442402000	Of machinery and apparatus for type-founding	8	0	
8442409000	Other	8	3	

8442500000	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	8	3	
8443110000	Offset printing machinery, reel fed	8	0	
8443120000	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	8	0	
8443130000	Other offset printing machinery	8	0	
8443140000	Letterpress printing machinery, reel fed, excluding flexographic printing	8	0	
8443150000	Letterpress printing machinery, other than reel fed, excluding flexographic printing	8	0	
8443160000	Flexographic printing machinery	8	0	
8443170000	Gravure printing machinery	8	0	
8443191000	Textile printing machines	8	0	
8443192000	Other printing machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials	8	3	
8443199000	Other	8	3	
8443311010	Laser beam printer	0	0	
8443311020	Dot-matrix printer	0	0	
8443311030	ink-jet printer	0	0	
8443311090	Other	0	0	
8443312000	Facsimile machine which perform one or more of the functions of printing or copying	0	0	
8443313010	Operating by reproducing the original image directly onto the copy (direct process)	0	0	
8443313020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	0	
8443314000	Ink-jet printing machines, other than subheading 8443.31.10	8	3	
8443321010	Laser beam printer	0	0	
8443321020	Dot-matrix printer	0	0	
8443321030	Ink-jet printer	0	0	
8443321090	Other	0	0	
8443322000	Facsimile machine	0	0	
8443323000	Teleprinters	0	0	
8443324010	Operating by reproducing the original image directly onto the copy (direct process)	0	0	
8443324020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	0	
8443325010	For the purpose of semiconductor manufacturing	0	0	
8443325090	Other	8	3	
8443391010	For the purpose of semiconductor manufacturing	0	0	
8443391090	Other	8	0	
8443392010	Operating by reproducing the original image directly onto the copy (direct process)	0	0	
8443392020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	7	

8443393010	Incorporating an optical system	0	0	
8443393020	Of the contact type	8	0	
8443394000	Thermo-copying apparatus	8	3	
8443399000	Other	8	0	
8443911010	Automatic feeders	8	0	
8443911020	Folders, gummers, preforators and staplers	8	0	
8443911030	Serial numbering machines	8	0	
8443911090	Other	8	0	
8443919000	Other	8	0	
8443991000	Of subheading 8443.31.10 or 8443.32.10	0	0	
8443992000	Of facsimile machines	0	0	
8443993000	Of teleprinters	0	0	
8443994010	Automatic document feeders	0	0	
8443994020	Paper feeders	0	0	
8443994030	Sorters	0	0	
8443994090	Others	0	0	
8443995000	Of subheading 8443.31.4000, 8443.32.5010, 8443.32.5090, 8443.39.1010 or 8443.39.1090	8	0	
8443999000	Other	8	0	
8444001000	Machines for extruding man-made textiles	5	3	
8444002000	Machines for drawing man-made textiles	5	3	
8444003000	Machines for texturing man-made textiles	5	0	
8444004000	Machines for cutting man-made textiles	5	0	
8444009000	Other	5	0	
8445110000	Carding machines	5	0	
8445120000	Combing machines	5	0	
8445130000	Drawing or roving machines	5	0	
8445191000	Blowing and mixing machines	5	0	
8445192000	Lap machines	5	0	
8445193000	Cotton gin	8	0	
8445199000	Other	5	0	
8445201010	Fine spinning frames	5	3	
8445201090	Other	5	0	
8445202010	Fine spinning frames	5	0	
8445202090	Other	5	0	
8445203000	For silk	5	0	
8445209000	Other	5	0	
8445301000	For filament yarns	5	0	
8445302000	For spun yarns	5	0	
8445309000	Other	5	0	
8445401000	Cone winders	5	0	
8445402000	Cheese winders	5	0	
8445409000	Other	5	0	
8445901000	Warping machines	8	0	
8445902000	Warp sizing machines	8	0	
8445903000	Drawing-in machines	8	0	
8445904000	Warp tying-in machines	8	3	
8445909000	Other	8	0	
8446100000	For weaving fabrics of a width not exceeding 30 cm	8	0	
8446211000	For cotton	8	0	
8446212000	For wool	8	0	
8446213000	For silk	8	0	
8446219000	Other	8	0	
8446290000	Other	8	0	
8446301010	For cotton	8	5	
8446301020	For silk	8	0	

8446301030	For towel	8	0	
8446301090	Other	8	7	
8446302010	For cotton	8	3	
8446302020	For silk	8	0	
8446302030	For towel	8	0	
8446302090	Other	8	0	
8446303010	For cotton	8	0	
8446303020	For silk	8	0	
8446303030	For towel	8	0	
8446303090	Other	8	0	
8446309010	For cotton	8	0	
8446309020	For silk	8	0	
8446309030	For towel	8	0	
8446309090	Other	8	0	
8447111000	Stocking knitting machines	8	0	
8447119000	Other	8	0	
8447120000	With cylinder diameter exceeding 165 mm	8	0	
8447201010	Hand-knitting machines (including semi-automatic flat knitting machines)	8	0	
8447201020	Automatic flat knitting machines	8	3	
8447201090	Other	8	0	
8447202010	Raschel knitting machines	8	3	
8447202020	Tricot knitting machines	8	0	
8447202090	Other	8	0	
8447209000	Other	8	3	
8447901000	Lace machines	8	0	
8447902010	Automatic embroidery machines	8	0	
8447902090	Other	8	0	
8447903000	Machines for making knotted net	8	0	
8447909000	Other	8	0	
8448111000	Dobbies	8	3	
8448112000	Jacquards	8	0	
8448113000	Card punching machines	8	0	
8448119000	Other	8	3	
8448191000	Warp beam stands or creels	8	3	
8448192000	Automatic stop motions	8	0	
8448193000	Warp tyers	8	3	
8448199010	Auxiliary machines for making yarn (excluding cotton gin)	5	3	
8448199090	Other	8	3	
8448201000	Extruding nipples	5	0	
8448209000	Other	5	0	
8448310000	Card clothing	8	0	
8448321000	For carding machine(excluding garnet wires)	5	0	
8448329000	Other	8	3	
8448331000	Spindle flyers	5	0	
8448339010	Spindle	8	0	
8448339020	Spinning ring	8	0	
8448339030	Ring travellers	8	0	
8448391000	Warp beams	8	0	
8448399000	Other	8	0	
8448420000	Reeds for looms, healds and heald-frames	8	3	
8448491000	Shuttles	8	0	
8448499000	Other	8	0	
8448511000	Hoisery needles	8	0	
8448512000	Needles for embroidery machines	8	0	
8448513000	Needles for lace machines	8	0	
8448519000	Other	8	3	

8448590000	Other	8	3	
8449001010	Machinery for making felt hats	8	0	
8449001090	Other	8	0	
8449002000	Blocks for making hats	8	0	
8449009000	Parts	8	3	
8450110000	Fully-automatic machines	8	0	
8450120000	Other machines, with built-in centrifugal drier	8	0	
8450190000	Other	8	3	
8450200000	Machines, each of a dry linen capacity exceeding 10 kg	8	0	
8450900000	Parts	8	0	
8451100000	Dry-cleaning machines	8	0	
8451210000	Each of a dry linen capacity not exceeding 10 kg	8	0	
8451290000	Other	8	0	
8451301000	Steam presses	8	3	
8451309000	Other	8	0	
8451401000	Washing machines	8	0	
8451402000	Bleaching machines	8	0	
8451403000	Dyeing machines	8	0	
8451501000	Reeling unreeling machines	8	0	
8451502000	Cutting machines	8	3	
8451509000	Other	8	3	
8451801000	Heat treating machines	8	0	
8451802000	Stentering machines	8	0	
8451803000	Mercerising machines	8	0	
8451809010	Shrinking machines	8	0	
8451809020	Coating or impregnating machines	8	0	
8451809030	Raising machines	8	0	
8451809040	Padding machines	8	0	
8451809090	Other	8	0	
8451901000	Of dry cleaning machines	8	0	
8451902000	Of drying machines	8	0	
8451909000	Other	8	0	
8452101010	For straight stitch	8	0	
8452101020	For zigzag stitch	8	0	
8452101030	Of free arm type	8	0	
8452101090	Other	8	0	
8452102000	Of manual type	8	3	
8452211000	For manufacturing shoes	8	0	
8452212000	For sewing sacks	8	0	
8452213000	For sewing leather or other thick stuffs	8	3	
8452214000	For sewing furs	8	3	
8452219000	Other	8	0	
8452291000	For manufacturing shoes	8	3	
8452292000	For sewing sacks	8	0	
8452293000	For sewing leather or other thick stuffs	8	0	
8452294000	For sewing furs	8	0	
8452299000	Other	8	0	
8452300000	Sewing machine needles	8	0	
8452400000	Furniture, bases and covers for sewing machines and parts thereof	8	3	
8452900000	Other parts of sewing machines	8	0	
8453101000	Machinery for preparing hides, skins or leather	8	0	
8453102000	Machinery for tanning hides, skins or leather	8	0	
8453103000	Machinery for working hides, skins or leather	8	0	

8453201000	Machinery for making footwear	8	0	
8453202000	Machinery for repairing footwear	8	0	
8453800000	Other machinery	8	0	
8453900000	Parts	8	0	
8454100000	Converters	8	3	
8454200000	Ingot moulds and ladles	8	0	
8454301010	Die-casting machines	8	0	
8454301090	Other	8	0	
8454309000	Other	8	0	
8454901000	Of converters	8	0	
8454909000	Other	8	0	
8455100000	Tube mills	8	3	
8455210000	Hot or combination hot and cold	8	3	
8455220000	Cold	8	3	
8455301000	Of casting	8	3	
8455302000	Of forging	8	3	
8455309000	Other	8	0	
8455900000	Other parts	8	3	
8456103000	Operated by laser processes	8	0	
8456109000	Other	8	7	
8456200000	Operated by ultrasonic processes	8	3	
8456301010	Wire-cut machine,operated by electrodischarge processes	8	0	
8456301090	Other	8	0	
8456309000	Other	8	0	
8456900000	Other	8	3	
8457101000	Of vertical type	8	7	
8457102000	Of horizontal type	8	7	
8457103000	Of double column type	8	5	
8457109000	Other	8	5	
8457200000	Unit construction machines (single station)	8	0	
8457300000	Multi-station transfer machines	8	3	
8458110000	Numerically controlled	8	0	
8458190000	Other	8	0	
8458910000	Numerically controlled	8	0	
8458990000	Other	8	3	
8459100000	Way-type unit head machines	8	0	
8459210000	Numerically controlled	8	3	
8459291000	Radial drilling machines	8	0	
8459292000	Upright drilling machines	8	0	
8459293000	Multi-spindle drilling machines	8	0	
8459299000	Other	8	3	
8459310000	Numerically controlled	8	0	
8459390000	Other	8	3	
8459401000	Jig boring machines	8	0	
8459402000	Horizontal boring machines	8	3	
8459409000	Other	8	0	
8459510000	Numerically controlled	8	3	
8459590000	Other	8	0	
8459611000	Bed type milling machines	8	0	
8459612000	Planing milling machines	8	0	
8459619000	Other	8	3	
8459691000	Bed type milling machines	8	0	
8459692000	Planing milling machines	8	0	
8459693000	Universal tool milling machines	8	0	
8459694000	Profile milling machines	8	3	
8459699000	Other	8	0	

8459701000	Tapping machines	8	0	
8459709000	Other threading machines	8	0	
8460110000	Numerically controlled	8	0	
8460190000	Other	8	3	
8460211000	Cylindrical grinders	8	0	
8460212000	Internal grinders	8	0	
8460213000	Centerless grinders	8	3	
8460214000	Profile grinders	8	3	
8460219000	Other	8	0	
8460291000	Cylindrical grinders	8	0	
8460292000	Internal grinders	8	0	
8460293000	Centerless grinders	8	3	
8460294000	Profile grinders	8	0	
8460299000	Other	8	3	
8460310000	Numerically controlled	8	0	
8460390000	Other	8	3	
8460401000	Honing machines	8	7	
8460402000	Lapping machines	8	3	
8460900000	Other	8	3	
8461200000	Shaping or slotting machines	8	0	
8461300000	Broaching machines	8	0	
8461401010	Numerically controlled	8	3	
8461401090	Other	8	3	
8461402000	Gear grinding or gear finishing machines	8	3	
8461500000	Sawing or cutting-off machines	8	0	
8461900000	Other	8	3	
8462101000	Air hammer	8	0	
8462109000	Other	8	5	
8462210000	Numerically controlled	8	0	
8462290000	Other	8	0	
8462310000	Numerically controlled	8	3	
8462390000	Other	8	0	
8462411000	Punching machines (including combined shearing machines)	8	0	
8462412000	Notching machines	8	3	
8462491000	Punching machines (including combined shearing machines)	8	3	
8462492000	Notching machines	8	0	
8462911000	Of the maximum pressure not more than 100 metric tons	8	0	
8462912000	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	0	
8462913000	Of the maximum pressure more than 300 metric tons, but not more than 1000 metric tons	8	3	
8462914000	Of the maximum pressure more than 1000 metric tons	8	0	
8462991010	Of the maximum pressure not more than 30 metric tons	8	0	
8462991020	Of the maximum pressure more than 30 metric tons, but not more than 100 metric tons	8	3	
8462991030	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	0	
8462991040	Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons	8	0	
8462991050	Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons	8	0	

8462991090	Other	8	0	
8462999000	Other	8	0	
8463100000	Draw-benches for bars, tubes, profiles, wire or the like	8	0	
8463200000	Thread rolling machines	8	0	
8463300000	Machines for working wire	8	3	
8463900000	Other	8	5	
8464100000	Sawing machines	8	5	
8464201000	For working optical or spectacle glass	8	0	
8464202000	For working other glass	8	0	
8464209000	Other	8	0	
8464901000	Machine-tools for cold working glass	8	0	
8464902000	Machine-tools for working concrete	8	0	
8464903000	Machine-tools for working ceramics	8	0	
8464909000	Other	8	3	
8465101000	For working wood	8	0	
8465109000	Other	8	0	
8465911000	For working wood	8	0	
8465919000	Other	8	0	
8465921000	For working wood	8	0	
8465929000	Other	8	0	
8465931000	For working wood	8	3	
8465939000	Other	8	3	
8465941000	For working wood	8	0	
8465949000	Other	8	0	
8465951000	For working wood	8	3	
8465959000	Other	8	0	
8465961000	For working wood	8	0	
8465969000	Other	8	0	
8465991000	For working wood	8	3	
8465999000	Other	8	3	
8466100000	Tool holders and self-opening dieheads	8	0	
8466201000	For aircrafts	8	5	
8466209000	Other	8	7	
8466300000	Dividing heads and other special attachments for machine-tools	8	3	
8466910000	For machines of heading 84.64	8	3	
8466920000	For machines of heading 84.65	8	3	
8466930000	For machines of headings 84.56 to 84.61	8	0	
8466940000	For machines of heading 84.62 or 84.63	8	0	
8467111000	Rock drillers	8	3	
8467112000	Screw drivers	8	0	
8467113000	Grinders	8	3	
8467114000	Impact wrench	8	0	
8467115000	Drill	8	0	
8467119000	Other	8	3	
8467191000	Rock drillers	8	3	
8467199000	Other	8	3	
8467210000	Drills of all kinds	8	0	
8467220000	Saws	8	0	
8467290000	Other	8	0	
8467810000	Chain saws	8	0	
8467891010	Of subheading 8430.49 or 8479.10	0	0	
8467891020	Of subheading 8479.89.9010, 8479.89.9030 or 8479.89.9091	8	0	
8467891090	Other	8	3	
8467899000	Other	8	3	
8467910000	Of chain saws	8	0	
8467920000	Of pneumatic tools	8	0	

8467990000	Other	8	0	
8468100000	Hand-held blow pipes	8	0	
8468201000	Gas welding machines	8	5	
8468202000	Gas automatic cutting machines	8	0	
8468209000	Other	8	3	
8468800000	Other machinery and apparatus	8	0	
8468900000	Parts	8	7	
8469001010	Word-processing machines	0	0	
8469001020	Automatic typewriters	8	0	
8469002000	Other typewriters, electric	8	0	
8469003000	Other typewriters, non-electric	8	0	
8470103010	Less than 17 digits	0	0	
8470103020	Not less than 17 digits	0	0	
8470104010	Of subheading 8472.90.9000	0	0	
8470104090	Other	0	0	
8470211000	Less than 17 digits	0	0	
8470212000	Not less than 17 digits	0	0	
8470290000	Other	0	0	
8470300000	Other calculating machines	0	0	
8470500000	Cash registers	0	0	
8470901000	Postage-franking machines	0	0	
8470902000	Ticket-issuing machines	0	0	
8470903000	Accounting machines	0	0	
8470909000	Other	0	0	
8471300000	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	0	
8471411000	Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage	0	0	
8471412000	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	0	
8471419000	Other	0	0	
8471491010	Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage	0	0	
8471491020	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	0	
8471491090	Other	0	0	
8471499000	Other	0	0	
8471501000	Those of not less than 64 bit in delivering data of CPU and of not less than 64 mega byte in capacity of main memory storage	0	0	
8471502000	Those of not less than 32 bit in delivering data of CPU and of not less than 16 mega byte in capacity of main memory storage	0	0	
8471509000	Other	0	0	
8471601010	Character (mark) readers	0	0	
8471601020	Key entry system	0	0	
8471601030	Mouse	0	0	
8471601040	Scanners	0	0	
8471601090	Other	0	0	
8471602000	Output units	0	0	
8471603020	Videotex or teletex	0	0	
8471603030	Voice input output devices	0	0	
8471603090	Other	0	0	
8471701000	Main storage units (RAM & ROM)	0	0	
8471702010	Floppy disk drive	0	0	

8471702020	Hard disk drive	0	0	
8471702031	Compact disc drive	0	0	
8471702032	Digital video disc drive	0	0	
8471702033	Blu-ray disk drive	0	0	
8471702039	Other	0	0	
8471702090	Other	0	0	
8471709000	Other	0	0	
8471800000	Other units of automatic data processing machines	0	0	
8471900000	Other	0	0	
8472100000	Duplicating machines	8	0	
8472301000	Letters sorting machines	8	0	
8472302000	Machines for cancelling postage stamps	8	0	
8472309000	Other	8	3	
8472901010	Automatic banknote or coin dispensers	0	0	
8472901020	Automatic banknote or coin receiving machines	0	0	
8472901040	Automatic banknote or coin dispensing and receiving machines	0	0	
8472901050	Coin-counting or wrapping machines	8	0	
8472901090	Other	8	0	
8472902000	Automatic sheet making machines for duplicating and printing	8	0	
8472903000	Ticket-issuing machines	8	0	
8472904000	Pencil-sharpening machines	8	0	
8472905000	Paper shredders	8	3	
8472906000	Addressing machines and address plate embossing machines	8	0	
8472909000	Other	8	0	
8473101000	Flat panel displays for word-processing machines(including LCD, EL(electro luminescence), plasma and other technologies)	0	0	
8473102000	PCA(printed circuit assemblies) for word-processing machines, which consist of one or more printed circuits of heading 85.34	0	0	
8473109000	Other	8	0	
8473210000	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	0	
8473291000	Of machines of subheading 8470.30	0	0	
8473293000	Of machines of subheading 8470.50	0	0	
8473294000	Of machines of subheading 8470.90	0	0	
8473301000	Magnetic head	0	0	
8473302000	Main board, designed to be equipped with microprocessor unit	0	0	
8473303000	Case for computer	0	0	
8473304010	Sound cards	0	0	
8473304020	Video cards	0	0	
8473304030	Multimedia Cards	0	0	
8473304050	Communication interface cards	0	0	
8473304060	DRAM modules	0	0	
8473304090	Other	0	0	
8473309010	Central processing unit(CPU) for computer, not classified in heading 85.42	0	0	
8473309090	Other	0	0	
8473401000	Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090(including LCD, EL(electro luminescence), plasma and other technologies)	0	0	

8473402000	PCA(printed circuit assemblies) for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuits of heading 85.34	0	0	
8473409000	Other	8	0	
8473501000	Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	0	
8473509000	Other	0	0	
8474100000	Sorting, screening, separating or washing machines	0	0	
8474201000	Of crushing or grinding capacity not exceeding 20 tons per hour	0	0	
8474209000	Other	0	0	
8474311000	Batcher plants	0	0	
8474319000	Other	0	0	
8474321000	Asphalt plants	0	0	
8474329000	Other	0	0	
8474390000	Other	0	0	
8474801000	Machines for forming foundry moulds of sands	0	0	
8474802000	Machinery for agglomerating, moulding or shaping	0	0	
8474809000	Other	0	0	
8474900000	Parts	0	0	
8475100000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	8	0	
8475210000	Machines for making optical fibres and preforms thereof	8	0	
8475291000	For the manufacture of plate glass	8	0	
8475292000	For the manufacture of glass-bottle	8	0	
8475299000	Other	8	0	
8475901000	Of machines for the manufacture of plate glass	8	0	
8475909000	Other	8	3	
8476210000	Incorporating heating or refrigerating devices	8	0	
8476290000	Other	8	0	
8476811000	For selling foods	8	0	
8476819000	Other	8	0	
8476891000	For selling foods	8	0	
8476893000	For selling cigarettes	8	0	
8476894000	For money-changing	8	0	
8476899000	Other	8	0	
8476900000	Parts	8	0	
8477101000	For rubber-industry	8	0	
8477102000	For plastic-industry	8	0	
8477201000	For rubber-industry	8	3	
8477202000	For plastic-industry	8	0	
8477300000	Blow moulding machines	8	3	
8477400000	Vacuum moulding machines and other thermoforming machines	8	0	
8477510000	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	8	0	
8477590000	Other	8	3	
8477800000	Other machinery	8	0	
8477900000	Parts	8	0	
8478100000	Machinery	8	0	
8478900000	Parts	8	0	

8479101000	Mortar or concrete spreading machines	0	0	
8479102000	Other	0	0	
8479109000	Others	0	0	
8479200000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	3	
8479300000	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	8	0	
8479400000	Rope or cable-making machines	8	0	
8479501000	Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030, 8479.89.9040, 8479.89.9060 or 8479.89.9091	8	0	
8479502000	Of subheading 8479.89.9080	8	0	
8479509000	Other	8	3	
8479600000	Evaporative air coolers	8	0	
8479811000	Metal scouring machines	8	3	
8479812010	For the purpose of semiconductor manufacturing	3	0	
8479812090	Other	8	0	
8479813000	Winding machines	8	0	
8479814000	Insulating or protective material covering machines	8	0	
8479819000	Other	8	0	
8479821000	Mixers	8	3	
8479822000	Crushers and grinders	8	0	
8479823000	Homogenisers	8	0	
8479824000	Agitators	8	0	
8479829000	Other	8	0	
8479891010	Air purifiers (having functions of humidifying and dehumidifying)	8	0	
8479891090	Other	8	0	
8479899010	Presses or extruding machines	8	0	
8479899020	Machines and appliances for ships or fishing industry	8	0	
8479899030	Eyeletting or tubular rivetting machines	8	0	
8479899040	Automatic magnetic tape assembling machines	8	0	
8479899050	Coating machines	8	0	
8479899060	Auto-door operators	8	3	
8479899080	Automatic winding machines for fishing	8	3	
8479899091	For vehicles of Chapter 87	8	3	
8479899092	Surface mount machines for electronic parts	11	7	
8479899099	Other	8	0	
8479901010	Of air coolers (including parts of carcoolers)	8	0	
8479901020	Of machines and mechanical appliances of the household type	8	3	
8479901030	Of vehicles of Chapter 87	8	3	
8479902000	Of those specified in subheading 8479.89.9080	8	0	
8479903000	Of machines and mechanical appliances for making semi-conductor devices	8	0	
8479909010	Of machinery for public works, building or the like	8	0	
8479909020	Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	0	
8479909030	Of rope or cable-making machines	8	0	
8479909040	Of machines and appliances for treating metal	8	3	

8479909050	Of mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	8	0	
8479909060	Of presses or extruding machines	8	0	
8479909070	Of machines and appliances of ships or fishing industry	8	0	
8479909080	Of automatic magnetic tape assembling machines	8	0	
8479909090	Other	8	0	
8480100000	Moulding boxes for metal foundry	8	0	
8480200000	Mould bases	8	0	
8480300000	Moulding patterns	8	0	
8480410000	Injection or compression types	8	0	
8480490000	Other	8	0	
8480500000	Moulds for glass	8	0	
8480600000	Moulds for mineral materials	8	0	
8480710000	Injection or compression types	8	0	
8480790000	Other	8	0	
8481100000	Pressure-reducing valves	8	7	
8481201000	Valves for oleohydraulic transmissions	8	5	
8481202000	Valves for pneumatic transmissions	8	7	
8481300000	Check (nonreturn) valves	8	7	
8481400000	Safety or relief valves	8	7	
8481801010	Electrically operated	8	7	
8481801020	Hydraulic pressure operated	8	7	
8481801030	Other automatically controlled	8	7	
8481801090	Other	8	0	
8481802000	Taps, cocks and traps	8	5	
8481809000	Other	8	0	
8481901000	Actuators	8	5	
8481909000	Other	8	0	
8482101000	Of the inside diameter exceeding 100 mm	8	0	
8482102000	Of the inside diameter not exceeding 100 mm	13	7	
8482200000	Tapered roller bearings, including cone and tapered roller assemblies	8	7	
8482300000	Spherical roller bearings	8	7	
8482400000	Needle roller bearings	8	7	
8482500000	Other cylindrical roller bearings	8	7	
8482800000	Other, including combined ball/roller bearings	8	5	
8482910000	Balls, needles and rollers	8	7	
8482990000	Other	8	7	
8483101000	For aircrafts	3	0	
8483109010	For vehicles of Chapter 87	8	3	
8483109090	Other	8	7	
8483201000	For aircrafts	3	0	
8483209000	Other	8	3	
8483301000	For aircrafts	3	0	
8483309000	Other	8	0	
8483401010	Roller screws	3	0	
8483401090	Other	3	0	
8483409010	Gear	8	0	
8483409020	Gear boxes	8	0	
8483409030	Automatic transmissions	8	3	
8483409041	For vehicles of Chapter 87	8	3	
8483409049	Other	8	0	
8483409090	Other	8	0	
8483501000	For aircrafts	8	0	
8483509000	Other	8	0	

8483601000	For aircrafts	3	0	
8483609000	Other	8	0	
8483901000	For aircrafts	3	0	
8483909000	Other	8	0	
8484101000	For vehicles of Chapter 87	8	0	
8484109000	Other	8	0	
8484200000	Mechanical seals	8	0	
8484900000	Other	8	0	
8486101000	Spin dryers by centrifugal process	0	0	
8486102000	Apparatus for growing or pulling monocrystal boules	0	0	
8486103010	Machines for sawing monocrystal boules into slices	0	0	
8486103020	Grinding or polishing machines for processing of wafer, including lapping machines	0	0	
8486103090	Other	8	3	
8486104011	Machines for working any material by removal of material in the production of semiconductor wafers	0	0	
8486104019	Other	8	0	
8486104021	Apparatus for stripping or cleaning wafers	0	0	
8486104029	Other	8	3	
8486105010	Resistance heated furnaces and ovens	0	0	
8486105020	Furnaces and ovens functioning by induction or dielectric loss	0	0	
8486105030	Other furnaces and ovens	0	0	
8486109000	Other	8	0	
8486201000	Spin dryers by centrifugal process	0	0	
8486202100	Resistance heated furnaces and ovens	0	0	
8486202210	For the manufacture of semiconductor devices on semiconductor wafers	0	0	
8486202290	Other	8	0	
8486202310	Apparatus for rapid heating of semiconductor wafers	0	0	
8486202390	Other	0	0	
8486203000	Ion implanters for doping semiconductor materials	0	0	
8486204000	Machines for depositing membrane or sputtering metal on semiconductor wafers	0	0	
8486205110	For semiconductor leads	0	0	
8486205190	Other	8	0	
8486205910	For semiconductor leads	0	0	
8486205990	Other	8	0	
8486206010	Direct write-on-semiconductor wafer apparatus	0	0	
8486206020	Step and repeat aligners	0	0	
8486206090	Other	0	0	
8486207000	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	0	0	
8486208110	Laser cutters for cutting contacting tracks in semiconductor materials	0	0	
8486208120	Machines for working any material by removal of material in the production of semiconductor wafers	0	0	
8486208190	Other	8	0	
8486208410	For dry-etching patterns on semiconductor materials	0	0	
8486208420	Apparatus for stripping or cleaning semiconductor wafers	0	0	

8486208490	Other	8	0	
8486209110	Spraying appliances for etching, stripping or cleaning semiconductor wafers	0	0	
8486209120	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process	0	0	
8486209190	Other	0	0	
8486209200	Machines of coating and developing or stabilizing photoresist	0	0	
8486209310	Grinding or polishing machines for processing of semiconductor wafer, including lapping machines	0	0	
8486209320	Dicing machines for scribing or scoring semiconductor wafers	0	0	
8486209390	Other	8	0	
8486209400	Machine for washing wafers, carrier or tube	0	0	
8486209500	Machine for mounting tape on semiconductor wafers	0	0	
8486209600	Machine for sawing semiconductor wafer into chips	0	0	
8486209900	Other	8	3	
8486301000	Apparatus for wet etching, developing, stripping or cleaning	0	0	
8486302000	Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates	0	0	
8486303010	Operated by laser or other light or photon beam processes	8	0	
8486303020	Operated by ultrasonic processes	8	0	
8486303030	Operated by electro-discharge processes	8	0	
8486303041	Dry etcher	8	0	
8486303049	Other	8	3	
8486304010	Grinding or polishing machines	8	0	
8486304090	Other	8	0	
8486305010	Coating machines	8	0	
8486305020	Coating and developing machines	8	0	
8486305031	Operated by physical method	8	0	
8486305032	Operated by chemical method	8	0	
8486305039	Other	8	0	
8486306010	Seal, short, spacer or liquid crystal dispenser	8	0	
8486306020	Scribing machines	8	0	
8486306030	Panel assembler	8	0	
8486306090	Other	8	0	
8486307000	Centrifuges, including centrifugal dryers	8	0	
8486308000	Mechanical appliances for projecting, dispersing or spraying liquids or powders	8	0	
8486309020	Robots for making flat panel displays	8	0	
8486309090	Other	8	3	
8486401010	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0	0	
8486401020	Focused ionic-beam milling machines for removing or repairing mask and reticle	0	0	
8486401030	Machines of coating and developing or stabilizing photoresist	0	0	
8486401040	Machines and apparatus for etching, cleaning or stripping mask and reticle	8	0	
8486401090	Other	8	0	

8486402010	Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	0	0	
8486402020	Machines for inserting or removing semiconductor devices	8	0	
8486402031	Encapsulation equipment for assembly of semiconductors	0	0	
8486402039	Other	8	0	
8486402040	Machines to attach solder ball on semiconductor circuit board or ceramic board	3	0	
8486402050	Apparatus designed to bond or detach wafer on ceramic block	8	0	
8486402070	Moulds for rubber or plastics of injection or compression types	0	0	
8486402080	Machines for bonding semiconductor die, washing wafers, carrier or tube	0	0	
8486402091	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled	0	0	
8486402092	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically controlled	8	0	
8486402093	Machines for forming connections(bump) on an entire wafer before dicing	8	0	
8486402094	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process, for projecting, dispersing or spraying liquids or powders	0	0	
8486402095	Resistance heated electric furnaces and ovens	0	0	
8486402099	Other	8	0	
8486403010	Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices	0	0	
8486403090	Other	0	0	
8486901010	Of subheading 8486.10.1000, 8486.10.2000, 8486.10.3010, 8486.10.3020, 8486.10.4011, 8486.10.4021, 8486.10.5010, 8486.10.5020 or 8486.10.5030	0	0	
8486901020	Of subheading 8486.10.3090, 8486.10.4019, 8486.10.4029 or 8486.10.9000	8	3	
8486902010	Of subheading 8486.20.1000, 8486.20.2100, 8486.20.2210, 8486.20.2310, 8486.20.2390, 8486.20.3000, 8486.20.4000, 8486.20.5110, 8486.20.5910, 8486.20.6010, 8486.20.6020, 8486.20.6090, 8486.20.7000, 8486.20.8110, 8486.20.8120, 8486.20.8410, 8486.20.8420, 8486.20.9110, 8486.20.9120, 8486.20.9190, 8486.20.9200, 8486.20.9310, 8486.20.9320, 8486.20.9400, 8486.20.9500 or 8486.20.9600	0	0	
8486902020	Of subheading 8486.20.2290, 8486.20.5190, 8486.20.5990, 8486.20.8190, 8486.20.8490, 8486.20.9390 or 8486.20.9900	8	3	
8486903010	Of subheading 8486.30.1000 or 8486.30.2000	0	0	

8486903020	Of subheading 8486.30.3010, 8486.30.3020, 8486.30.3030, 8486.30.3041, 8486.30.3049, 8486.30.4010, 8486.30.4090, 8486.30.6020, 8486.30.7000, 8486.30.8000, 8486.30.9020 or 8486.30.9090	8	3	
8486903030	Of subheading 8486.30.5010, 8486.30.5020, 8486.30.5031, 8486.30.5032, 8486.30.5039, 8486.30.6010, 8486.30.6030, or 8486.30.6090	8	0	
8486904010	Of subheading 8486.40.1010, 8486.40.1020, 8486.40.1030, 8486.40.2010, 8486.40.2031, 8486.40.2070, 8486.40.2080, 8486.40.2091, 8486.40.2094, 8486.40.2095, 8486.40.3010, 8486.40.3090, 8486.40.4011, 8486.40.4012 or 8486.40.4020	0	0	
8486904020	Of subheading 8486.40.1040, 8486.40.1090, 8486.40.2020, 8486.40.2039, 8486.40.2040, 8486.40.2050, 8486.40.2061, 8486.40.2062, 8486.40.2063, 8486.40.2092, 8486.40.2093, 8486.40.2099 or 8486.40.9000	8	0	
8487100000	Ships' or boats' propellers and blades therefor	8	0	
8487901000	For vehicles of Chapter 87	8	0	
8487909010	Oil seal rings	8	0	
8487909090	Other	8	0	
8501101000	DC motors	8	0	
8501102000	AC motors	8	0	
8501103000	Universal AC/DC motors	8	0	
8501201000	Of an output exceeding 37.5 W, but not exceeding 100 W	8	0	
8501202000	Of an output exceeding 100 W, but not exceeding 750 W	8	0	
8501203000	Of an output exceeding 750 W	8	0	
8501311010	Of an output not exceeding 100 W	8	0	
8501311090	Other	8	0	
8501312000	DC generators	8	0	
8501321000	DC motors	8	0	
8501322000	DC generators	8	0	
8501331000	DC motors	8	0	
8501332000	DC generators	8	0	
8501341000	DC motors	8	0	
8501342000	DC generators	8	0	
8501401000	Of an output not exceeding 100 W	8	0	
8501402000	Of an output exceeding 100 W but not exceeding 750 W	8	0	
8501403000	Of an output exceeding 750 W but not exceeding 75 kW	8	0	
8501404000	Of an output exceeding 75 kW	8	0	
8501510000	Of an output not exceeding 750 W	8	0	
8501520000	Of an output exceeding 750 W but not exceeding 75 kW	8	0	
8501531000	Of an output not exceeding 375 kW	8	0	
8501532000	Of an output exceeding 375 kW but not exceeding 1500 kW	8	0	
8501534000	Of an output exceeding 1500 kW	8	0	
8501611000	Of an output not exceeding 750 VA	8	0	
8501612000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	0	
8501620000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	0	
8501631000	Not less than an output equivalent to 400 kW	0	0	
8501639000	Other	8	0	
8501640000	Of an output exceeding 750 kVA	0	0	

8502111000	Of an output not exceeding 750 VA	8	0	
8502112000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	0	
8502120000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	0	
8502131010	Not less than an output equivalent to 400 kW	0	0	
8502131090	Other	8	0	
8502132000	Of an output exceeding 750 kVA but not exceeding 3500 kVA	0	0	
8502134000	Of an output exceeding 3500 kVA	0	0	
8502201000	Of an output not exceeding 75 kVA	8	0	
8502202000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	0	
8502203010	Not less than an output equivalent to 400 kW	0	0	
8502203090	Other	8	0	
8502204000	Of an output exceeding 750 kVA	0	0	
8502311000	Of an output not exceeding 75 kVA	8	0	
8502312000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	0	
8502313000	Of an output exceeding 375 kVA but not exceeding 750 kVA	8	0	
8502314000	Of an output exceeding 750 kVA	8	0	
8502391000	Of an output not exceeding 75 kVA	8	0	
8502392000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	0	
8502393000	Of an output exceeding 375 kVA but not exceeding 750 kVA	8	0	
8502394000	Of an output exceeding 750 kVA	8	0	
8502400000	Electric rotary converters	8	0	
8503001000	Of motors	8	0	
8503002000	Of generators and of generating sets	8	0	
8503003000	Of rotary converters	8	0	
8504101010	Rated at not more than 1 A	8	0	
8504101020	Rated at more than 1 A but not more than 20 A	8	0	
8504102000	Rated at more than 20 A but not more than 60 A	8	0	
8504103000	Rated at more than 60 A	8	0	
8504211000	Instrument transformers	8	0	
8504219010	Having a power handling capacity not exceeding 100 kVA	8	0	
8504219020	Having a power handling capacity exceeding 100 kVA but not exceeding 650 kVA	8	0	
8504221000	Instrument transformers	8	0	
8504229010	Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA	8	0	
8504229020	Having a power handling capacity exceeding 1,000 kVA but not exceeding 5,000 kVA	8	0	
8504229030	Having a power handling capacity exceeding 5,000 kVA but not exceeding 10,000 kVA	8	0	
8504230000	Having a power handling capacity exceeding 10,000 kVA	8	0	
8504311000	Instrument transformers	8	0	
8504312000	Voltage regulators	8	0	
8504319010	Having a power handling capacity not exceeding 100 VA	8	0	
8504319020	Having a power handling capacity exceeding 100 VA but not exceeding 500 VA	8	0	

8504319040	Having a power handling capacity exceeding 500 VA but not exceeding 1 kVA	8	0	
8504321000	Instrument transformers	8	0	
8504322000	Voltage regulators	8	0	
8504329010	Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA	8	0	
8504329020	Having a power handling capacity exceeding 5 kVA but not exceeding 16 kVA	8	0	
8504331000	Instrument transformers	8	0	
8504332000	Voltage regulators	8	0	
8504339010	Having a power handling capacity exceeding 16 kVA but not exceeding 30 kVA	8	0	
8504339020	Having a power handling capacity exceeding 30 kVA but not exceeding 100 kVA	8	0	
8504339040	Having a power handling capacity exceeding 100 kVA but not exceeding 500 kVA	8	0	
8504341000	Instrument transformers	8	0	
8504342000	Voltage regulators	8	0	
8504349010	Having a power handling capacity exceeding 500 kVA but not exceeding 2,000 kVA	8	0	
8504349030	Having a power handling capacity exceeding 2,000 kVA	8	0	
8504401010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	
8504401090	Other	8	0	
8504402011	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	
8504402019	Other	8	5	
8504402091	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	
8504402099	Other	8	0	
8504403010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	
8504403090	Other	8	0	
8504404010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	
8504404090	Other	8	0	
8504405010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	
8504405090	Other	8	0	
8504409011	For automatic data processing machines	0	0	
8504409019	Other	0	0	
8504409091	For telecommunication apparatus	0	0	
8504409099	Other	8	0	
8504501010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	
8504501090	Other	8	0	
8504502010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	
8504502090	Other	8	0	

8504509010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	
8504509090	Other	8	0	
8504901000	PCA(printed circuit assemblies) of subheadings 8504.40, 8504.50 which consist of one or more printed circuits of heading 85.34, for automatic data processing machines and units thereof and telecommunication apparatus	0	0	
8504909000	Other	8	0	
8505111000	Of alnico	8	0	
8505119000	Other	8	0	
8505191000	Of iron oxide	8	0	
8505199000	Other	8	0	
8505200000	Electro-magnetic couplings, clutches and brakes	8	0	
8505901000	Electro-magnets	8	0	
8505902000	Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders	8	0	
8505903000	Electro-magnetic lifting heads	8	0	
8505909000	Parts	8	0	
8506101000	Manganese batteries	13	0	
8506102000	Alkali manganese batteries	13	0	
8506109000	Other	8	0	
8506300000	Mercuric oxide	8	0	
8506400000	Silver oxide	8	0	
8506500000	Lithium	8	0	
8506600000	Air-Zinc	8	0	
8506801000	Zinc oxide	8	0	
8506809000	Other	8	0	
8506900000	Parts	8	0	
8507100000	Lead-acid, of a kind used for starting piston engines	8	0	
8507200000	Other lead-acid accumulators	8	0	
8507300000	Nickel-cadmium	8	0	
8507400000	Nickel-iron	8	0	
8507801000	Nickel metal hydride	8	0	
8507802000	Lithium ion	8	0	
8507803000	Lithium polymer	8	0	
8507809000	Other	8	0	
8507901000	Seperators	8	0	
8507909000	Other	8	0	
8508110000	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	8	0	
8508191000	Of a kind used for domestic purposes	8	0	
8508199000	Other	8	0	
8508600000	Other vacuum cleaners	8	0	
8508701000	Of subheading 8508.11.0000 or 8508.19.1000	8	0	
8508702000	Of subheading 8508.19.9000 or 8508.60.0000	8	0	
8509400000	Food grinders and mixers; fruit or vegetable juice extractors	8	0	
8509801000	Coffee grinders	8	0	
8509802000	Ice grinders	8	5	
8509803000	Floor polishers	8	0	
8509804000	Kitchen waste disposers	8	0	
8509809000	Other	8	0	
8509900000	Parts	8	0	

8510100000	Shavers	8	0	
8510200000	Hair clippers	8	0	
8510300000	Hair-removing appliances	8	0	
8510901000	Of shavers	8	0	
8510902000	Of hair clippers	8	0	
8510903000	Of hair-removing appliances	8	0	
8511101000	For aircrafts	3	0	
8511109000	Other	8	3	
8511201000	For aircrafts	3	0	
8511209000	Other	8	3	
8511301000	For aircrafts	3	0	
8511309000	Other	8	3	
8511401000	For aircrafts	3	0	
8511409000	Other	8	0	
8511501000	For aircrafts	3	0	
8511509000	Other	8	3	
8511801000	For aircraft	3	0	
8511809000	Other	8	3	
8511901000	For aircraft	3	0	
8511909000	Other	8	3	
8512100000	Lighting or visual signalling equipment of a kind used on bicycles	8	0	
8512201000	Lighting equipment	8	0	
8512202000	Signalling equipment	8	0	
8512300000	Sound signalling equipment	8	3	
8512400000	Windscreen wipers, defrosters and demisters	8	3	
8512900000	Parts	8	0	
8513101000	Safety lamps of a kind used in mining	8	0	
8513102000	Flashlights	8	0	
8513109000	Other	8	3	
8513900000	Parts	8	5	
8514101000	For laboratory	8	0	
8514102000	For metal industry	8	0	
8514103000	For food industry	8	0	
8514109000	Other	8	0	
8514201000	For laboratory	8	0	
8514202000	For metal industry	8	0	
8514203000	For food industry	8	0	
8514209000	Other	8	0	
8514300000	Other furnaces and ovens	8	0	
8514401000	For the purpose of semiconductor manufacturing	0	0	
8514409000	Other	8	0	
8514901000	For the purpose of semiconductor manufacturing	0	0	
8514909000	Other	8	0	
8515110000	Soldering irons and guns	8	0	
8515190000	Other	8	3	
8515211010	Of robot type	8	0	
8515211090	Other	8	0	
8515212010	Of robot type	8	0	
8515212090	Other	8	3	
8515213010	Of robot type	8	0	
8515213090	Other	8	0	
8515219010	Of robot type	8	0	
8515219090	Other	8	0	
8515291000	Spot welders	8	0	
8515292000	Seam welders	8	0	

8515293000	Butt welders	8	0	
8515299000	Other	8	0	
8515311010	Of robot type	8	0	
8515311090	Other	8	0	
8515319010	Of robot type	8	0	
8515319090	Other	8	3	
8515391000	AC arc welding machines and apparatus	8	0	
8515399000	Other	8	3	
8515801000	Ultrasonic machines	8	3	
8515802000	Electron beam machines	8	0	
8515803000	Laser operated machines	8	7	
8515809000	Other	8	0	
8515901000	Of welding machines	8	0	
8515909000	Other	8	0	
8516100000	Electric instantaneous or storage water heaters and immersion heaters	8	0	
8516210000	Storage heating radiators	8	3	
8516290000	Other	8	0	
8516310000	Hair dryers	8	0	
8516320000	Other hair-dressing apparatus	8	0	
8516330000	Hand-drying apparatus	8	0	
8516400000	Electric smoothing irons	8	0	
8516500000	Microwave ovens	8	0	
8516601000	Electrical ovens	8	0	
8516602000	Electric rice cookers(including with constant warming function)	8	0	
8516609000	Other	8	0	
8516710000	Coffee or tea makers	8	0	
8516720000	Toasters	8	0	
8516791000	Electric jar	8	0	
8516799000	Other	8	0	
8516800000	Electric heating resistors	8	0	
8516900000	Parts	8	0	
8517110000	Line telephone sets with cordless handsets	0	0	
8517121010	With digital broadcasting receiver	0	0	
8517121090	Other	0	0	
8517122010	With digital broadcasting receiver	0	0	
8517122090	Other	0	0	
8517123010	With digital broadcasting receiver	0	0	
8517123090	Other	0	0	
8517124010	With digital broadcasting receiver	0	0	
8517124090	Other	0	0	
8517129010	With digital broadcasting receiver	0	0	
8517129090	Other	0	0	
8517181000	Of push button type	0	0	
8517189000	Other	0	0	
8517611000	Base stations transceiver	0	0	
8517619000	Other	0	0	
8517621000	Teleprinters	0	0	
8517622010	For public exchange	0	0	
8517622020	For private exchange	0	0	
8517622090	Other	0	0	
8517623110	Terminal equipment	0	0	
8517623120	Repeater	0	0	
8517623190	Other	0	0	
8517623210	Terminal equipment	0	0	
8517623220	Repeater	0	0	
8517623290	Other	0	0	

8517623310	Optical repeater	0	0	
8517623320	Optical terminal equipment	0	0	
8517623390	Other	0	0	
8517623410	Analog to digital, digital to analog converter	0	0	
8517623420	Codec (coder and decoder)	0	0	
8517623430	Modem (including modem card)	0	0	
8517623490	Other	0	0	
8517623510	FDM (frequency division modulation) type	0	0	
8517623520	TDM (time division modulation) type	0	0	
8517623590	Other	0	0	
8517623900	Other	0	0	
8517624010	Key-phone	0	0	
8517624020	Picture telegraphic apparatus	0	0	
8517624090	Other	0	0	
8517625000	Transmission apparatus for radio-telephony, radio-telegraphy	0	0	
8517626010	Printing telegraphic apparatus	0	0	
8517626020	Picture telegraphic apparatus	0	0	
8517626031	Walkie-talkie sets	0	0	
8517626039	Other	0	0	
8517626040	Facsimile transmission equipments	0	0	
8517626050	Switching apparatus for radio telecommunication	0	0	
8517626060	Repeater for radio telecommunication	0	0	
8517626090	Other	0	0	
8517627000	Other units of automatic data processing machines	0	0	
8517629000	Other	0	0	
8517691100	HF (high frequency), MF (medium frequency) or LF (low frequency) receiving apparatus	8	0	
8517691211	Portable receivers for calling alerting or paging	0	0	
8517691219	Other	8	0	
8517691290	Other	8	0	
8517691900	Other	8	0	
8517692000	Videophones	0	0	
8517699000	Other	0	0	
8517701010	Of line telephone sets	0	0	
8517701021	Key pads	0	0	
8517701022	Cases	0	0	
8517701029	Other	0	0	
8517701090	Other	0	0	
8517702000	Of subheading 8517.61	0	0	
8517703010	Of teleprinters	0	0	
8517703021	Of public exchange	0	0	
8517703022	Of private exchange	0	0	
8517703029	Other	0	0	
8517703031	Of co-axial cable carrier equipment	0	0	
8517703032	Of optical fibre transmission system	0	0	
8517703039	Other	0	0	
8517703041	Of picture telegraphic apparatus	0	0	
8517703049	Other	0	0	
8517703050	Of transmission apparatus for radio-telephony, radio-telegraphy	0	0	
8517703060	Transmission apparatus incorporating reception apparatus for radio-telephony, radio-telegraphy other than subheading 8517.70.10	0	0	

8517703070	Other units of automatic data processing machines	0	0	
8517703090	Other	0	0	
8517704011	Of portable receiver for calling, alerting or paging	0	0	
8517704019	Other	8	0	
8517704020	Of videophones	0	0	
8517704090	Other	8	0	
8518101000	Microphones having a frequency range of 300 Hz to 3.4KHz with a diameter of not exceeding 10mm and a height not exceeding 3 mm, for telecommunication use	0	0	
8518109000	Other	8	0	
8518210000	Single loudspeakers, mounted in their enclosures	8	0	
8518220000	Multiple loudspeakers, mounted in the same enclosure	8	0	
8518291000	For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm)	0	0	
8518299000	Other	8	0	
8518304000	Line telephone handsets	0	0	
8518309000	Other	8	0	
8518400000	Audio-frequency electric amplifiers	8	0	
8518500000	Electric sound amplifier sets	8	0	
8518901000	PCA(printed circuit assemblies) of subheadings 8518.10.1000, 8518.29.1000	0	0	
8518909000	Other	8	0	
8519201000	Coin - or disc- operated record-players, not incorporating a sound recording device	8	0	
8519209000	Other, not incorporating a sound recording device	8	0	
8519301000	With automatic record changing mechanism	8	0	
8519309000	Other	8	0	
8519500000	Telephone answering machines	0	0	
8519811000	Transcribing machines, not incorporating a sound recording device	8	0	
8519812100	Cassette-players, as defined in Subheading Note 1 to Chapter 85	8	0	
8519812210	For vehicles	8	5	
8519812220	Of portable type, other than as defined in Subheading Notes 1 to Chapter 85	8	0	
8519812290	Other	8	0	
8519812310	For vehicles	8	0	
8519812320	Of portable type	8	0	
8519812390	Other	8	0	
8519812900	Other	8	0	
8519813000	Dictating machines not capable of operating without an external source of power	8	0	
8519814111	For vehicles	8	3	
8519814112	Of portable type	8	0	
8519814119	Other	8	0	
8519814190	Other	8	0	
8519814210	For vehicles	8	0	
8519814220	Of portable type	8	0	
8519814290	Other	8	0	
8519814310	Of reel type	8	0	
8519814390	Other	8	0	

8519815010	Of reel type	8	0	
8519815020	Of disc type	8	0	
8519815030	Cassette-type	8	0	
8519815090	Other	8	0	
8519819000	Other sound recording apparatus, whether or not incorporating a sound reproducing device	8	0	
8519891010	Without loudspeaker	8	0	
8519891090	Other	8	3	
8519892000	Transcribing machines, not incorporating a sound recording device	8	0	
8519893000	Decks, whether or not incorporating a sound reproducing device	8	0	
8519899010	Other sound reproducing apparatus, not incorporating a sound recording device	8	0	
8519899020	Other sound recording apparatus, whether or not incorporating a sound reproducing device	8	0	
8521101000	Of a width exceeding 12.7 mm	8	0	
8521102000	Of a width not exceeding 12.7 mm	8	0	
8521901000	Of disc type	8	0	
8521909000	Other	8	0	
8522100000	Pick-up cartridges	8	0	
8522901010	For audio recording	8	0	
8522901020	For video recording	8	0	
8522901090	Other	8	0	
8522902000	Laser pick-up	8	0	
8522909010	Flat panel displays(including LCD, EL(electro luminescence), plasma and other technologies)for telephone answering machines	0	0	
8522909020	PCA(printed circuit assemblies) of telephone answering machines, which consist of one or more printed circuits of heading 85.34	0	0	
8522909090	Other	8	0	
8523210000	Cards incorporating a magnetic stripe, whether or not recording	8	0	
8523291110	Of a width not exceeding 4 mm	0	0	
8523291120	Of a width exceeding 4 mm but not exceeding 6.5 mm	0	0	
8523291130	Of a width exceeding 6.5 mm	0	0	
8523291210	Floppy discs	0	0	
8523291290	Other	0	0	
8523291900	Other	0	0	
8523292111	Containing computer software	0	0	
8523292119	Other	0	0	
8523292121	Containing computer software	0	0	
8523292129	Other	0	0	
8523292131	Containing computer software	0	0	
8523292139	Other	0	0	
8523292211	Those recorded video	8	0	
8523292219	Other	8	0	
8523292221	Those recorded video	8	3	
8523292229	Other	8	0	
8523292231	Those recorded video	13.0% or 34won/min(at standard speed)	0	
8523292239	Other	8	0	
8523292911	Containing computer software	0	0	
8523292919	Other	0	0	
8523292991	Those recorded video	8	0	

8523292992	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0	
8523292999	Other	8	0	
8523401000	Unrecorded media	0	0	
8523402111	Bearing data or instructions for use in automatic data processing equipment	0	0	
8523402119	Other	0	0	
8523402120	For reproducing sound only	8	0	
8523402131	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0	
8523402139	Other	8	0	
8523402911	Bearing data or instructions for use in automatic data processing equipment	0	0	
8523402919	Other	0	0	
8523402991	Those recorded video	8	0	
8523402992	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0	
8523402999	Other	8	0	
8523511000	Unrecorded media	0	0	
8523512110	Containing computer software	0	0	
8523512190	Other	0	0	
8523512910	Those recorded video	8	0	
8523512920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0	
8523512990	Other	8	0	
8523521000	Cards incorporating an electronic integrated circuit and parts thereof	0	0	
8523529000	Other and parts thereof	8	0	
8523591000	Unrecorded media	0	0	
8523592110	Containing computer software	0	0	
8523592190	Other	0	0	
8523592910	Those recorded video	8	0	
8523592920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0	
8523592990	Other	8	0	
8523593000	Proximity cards and tags	0	0	
8523801000	Unrecorded media	0	0	
8523802100	Gramophone records	8	0	
8523802210	Containing computer software	0	0	

8523802290	Other	0	0	
8523802910	Those recorded video	8	0	
8523802920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0	
8523802990	Other	8	0	
8525501000	Radio-broadcasting apparatus	8	3	
8525502000	Television transmission apparatus	8	0	
8525509000	Other	8	0	
8525601000	Radio-broadcasting apparatus	0	0	
8525602000	Television transmission apparatus	0	0	
8525609000	Other	0	0	
8525801010	For video tape recorder	8	0	
8525801020	For monitor television	8	0	
8525801090	Other	8	0	
8525802010	Still image video cameras	0	0	
8525802090	Other	0	0	
8525803000	Video camera recorders	0	0	
8526101000	For aircrafts	8	0	
8526109000	Other	8	0	
8526911010	For aircrafts	8	3	
8526911090	Other	8	0	
8526912010	For aircrafts	8	0	
8526912090	Other	8	0	
8526913010	For aircrafts	8	0	
8526913020	For vehicles	8	0	
8526913090	Other	8	0	
8526914000	Loran receivers	8	0	
8526919010	For aircrafts	8	0	
8526919020	For vehicles	8	0	
8526919090	Other	8	0	
8526920000	Radio remote control apparatus	8	0	
8527120000	Pocket-size radio cassette-players	8	0	
8527131000	Of cassette-type	8	0	
8527132000	Of disc type	8	0	
8527133000	Combined with cassette-type and disc type	8	0	
8527139000	Other	8	0	
8527190000	Other	8	0	
8527211000	Of cassette-type	8	0	
8527212000	Of disc type	8	0	
8527213000	Combined with cassette-type and disc type	8	3	
8527219000	Other	8	3	
8527290000	Other	8	0	
8527911010	Of cassette-type	8	0	
8527911020	Of disc type	8	0	
8527911030	Combined with cassette-type and disc type	8	0	
8527911090	Other	8	0	
8527919000	Other	8	0	
8527920000	Not combined with sound recording or reproducing apparatus but combined with a clock	8	0	
8527990000	Other	8	0	

8528410000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	0	
8528491010	Television monitors specially manufactured for medical purpose	8	0	
8528491090	Other	8	0	
8528492010	Television monitors specially manufactured for medical purpose	8	0	
8528492090	Other	8	0	
8528511000	LCD(liquid crystal display) monitor	0	0	
8528519000	Other	0	0	
8528591010	Television monitors specially manufactured for medical purpose	8	0	
8528591090	Other	8	0	
8528592010	Television monitors specially manufactured for medical purpose	8	0	
8528592090	Other	8	0	
8528610000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	0	
8528690000	Other	8	0	
8528711010	Colour	8	0	
8528711020	Black and white or other monochrome	8	3	
8528712010	Supporting reception of broadcasting of which vertical resolution is more than or equal to 720lines	8	0	
8528712090	Other	8	0	
8528719010	Colour	8	5	
8528719020	Black and white or other monochrome	8	0	
8528721010	Of analog	8	0	
8528721020	Of digital	8	0	
8528722010	Of analog	8	0	
8528722020	Of digital	8	0	
8528723010	Of analog	8	0	
8528723020	Of digital	8	0	
8528724010	Of analog	8	0	
8528724020	Of digital	8	0	
8528729000	Other	8	0	
8528731000	Of the length of fluorescent screen of braun tube under 37 cm in diagonal line	8	5	
8528732000	Of the length of fluorescent screen of braun tube not less than 37 cm but under 45.72 cm in diagonal line	8	0	
8528733000	Of the length of fluorescent screen of braun tube not less than 45.72 cm in diagonal line	8	0	
8528739000	Other	8	3	
8529101000	For radar apparatus	8	0	
8529109100	For radio navigational aid or radio remote control apparatus	8	0	
8529109210	For receiving from satellites	8	0	
8529109290	Other	8	0	
8529109300	Of a kind used with apparatus for radiotelephony and radiotelegraphy	0	0	
8529109900	Other	8	0	
8529901000	Of radar apparatus	8	0	
8529909100	Of radio navigational aid or radio remote control apparatus	8	0	
8529909200	Of transmission apparatus for radio-broadcasting or television	8	0	
8529909400	Of radio-broadcast receivers	8	0	
8529909500	Of television cameras	8	0	
8529909610	Tuner for colour	8	3	

8529909620	Tuner for black and white or monochrome	8	0	
8529909630	Screen for video projector	8	0	
8529909641	For plasma display panel type	8	0	
8529909649	Other	8	0	
8529909650	Other parts for black and white or monochrome	8	0	
8529909910	Of transmission apparatus incorporating reception apparatus or digital cameras (including digital still image video cameras)	0	0	
8529909920	Of subheading 8528.51, 8528.41.0000 or 8528.61.0000	0	0	
8529909990	Other	8	0	
8530101010	For ground equipment	8	0	
8530101090	Other	8	0	
8530109000	Other	8	0	
8530800000	Other equipment	8	0	
8530900000	Parts	8	0	
8531101000	Burglar alarms	8	0	
8531102000	Fire alarms	8	0	
8531103000	Gas alarms	8	0	
8531104000	Electric bells	8	0	
8531105000	Sirens	8	0	
8531109000	Other sound or signalling apparatus	8	0	
8531201010	Of mobile telephones for cellular networks	0	0	
8531201090	Other	0	0	
8531202000	Indicator panels incorporating light emitting diodes (LED)	0	0	
8531801010	Of mobile telephones for cellular networks	8	0	
8531801090	Other	8	0	
8531809000	Other	8	0	
8531901000	Of subheading 8531.10	8	0	
8531902000	Of subheading 8531.20	0	0	
8531909000	Other	8	0	
8532100000	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	0	
8532210000	Tantalum	0	0	
8532220000	Aluminium electrolytic	0	0	
8532230000	Ceramic dielectric, single layer	0	0	
8532240000	Ceramic dielectric, multilayer	0	0	
8532250000	Dielectric of paper or plastics	0	0	
8532290000	Other	0	0	
8532301000	Variable polyethylene capacitors	0	0	
8532309000	Other	0	0	
8532901000	Of fixed capacitors	0	0	
8532902000	Of variable capacitors	0	0	
8532909000	Other	0	0	
8533100000	Fixed carbon resistors, composition or film types	0	0	
8533211000	Of chip-type	0	0	
8533219000	Other	0	0	
8533291000	Of chip-type	0	0	
8533299000	Other	0	0	
8533310000	For a power handling capacity not exceeding 20 W	0	0	
8533390000	Other	0	0	
8533401000	Variable carbon resistors	0	0	

8533402000	Thermistor	0	0	
8533403000	Varistor	0	0	
8533409000	Other	0	0	
8533901000	Of variable resistors	0	0	
8533909000	Other	0	0	
8534001000	Obtained by forming with passive elements (inductances, resistors and capacitors)	0	0	
8534002000	Of tape type or obtained by forming with circuits which function as lead frames	0	0	
8534009000	Other	0	0	
8535100000	Fuses	8	0	
8535211000	Rated at less than 7.25 kV	8	0	
8535212000	Rated at 7.25 kV and more but less than 72.5 kV	8	0	
8535291000	Rated at less than 200 kV	8	0	
8535292000	Rated at 200 kV and more	8	0	
8535301000	Rated at less than 7.25 kV	8	0	
8535302000	Rated at 7.25 kV and more but less than 72.5 kV	8	0	
8535303000	Rated at 72.5 kV and more but less than 200 kV	8	0	
8535304000	Rated at 200 kV and more	8	0	
8535400000	Lightning arresters, voltage limiters and surge suppressors	8	0	
8535901000	Connector	8	0	
8535902000	Electrical terminal	8	0	
8535909000	Other	8	0	
8536101000	Of tube-type	8	0	
8536109000	Other	8	0	
8536200000	Automatic circuit breakers	8	0	
8536300000	Other apparatus for protecting electrical circuits	8	0	
8536410000	For a voltage not exceeding 60 V	8	0	
8536490000	Other	8	0	
8536501000	Rotary type	8	0	
8536502000	Push-button type	8	0	
8536503000	Micro-type	8	0	
8536504000	Of magnet switches (including magnetic contactors)	8	0	
8536509010	Electromechanical snap-action switches for a current not exceeding 11 A	0	0	
8536509020	Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)	0	0	
8536509030	Of temperature protected, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 V	0	0	
8536509090	Other	8	0	
8536610000	Lamp-holders	8	0	
8536691000	For co-axial cables and printed circuits	0	0	
8536699000	Other	8	0	
8536701000	Of plastics	6.5	0	
8536702000	Of ceramic wares for laboratory, chemical or other technical uses	8	0	
8536703010	Cast, moulded, stamped or forged, but not further worked	0	0	
8536703090	Other	8	0	
8536901000	Junction boxes	0	0	
8536909010	Connection and contact elements for wires and cables	0	0	
8536909090	Other	8	0	

8537101000	Switch boards	8	0	
8537102000	Automatic control panels	8	0	
8537109000	Other	8	0	
8537201000	Switch boards	8	0	
8537202000	Automatic control panels	8	0	
8537209000	Other	8	0	
8538100000	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	8	0	
8538901000	Of switches	8	0	
8538902000	Of automatic circuit breakers	8	0	
8538903000	Of relays	8	0	
8538904000	Of automatic control panels	8	0	
8538909000	Other	8	0	
8539100000	Sealed beam lamp units	8	0	
8539210000	Tungsten halogen	8	0	
8539221000	Incandescent lamps	8	0	
8539222000	Decoration lamps	8	0	
8539223000	Beam lamps	8	0	
8539224000	Attracting fish lamps	8	3	
8539229000	Other	8	0	
8539290000	Other	8	0	
8539310000	Fluorescent, hot cathode	8	0	
8539321000	Mercury lamps	8	0	
8539322000	Sodium vapour lamps	8	0	
8539323000	Metal halide lamps	8	3	
8539391000	Cold cathode fluorescent lamp(CCFL)	8	0	
8539399000	Other	8	0	
8539410000	Arc lamps	8	0	
8539491010	Of machines and mechanical appliances for making semiconductor devices	3	0	
8539491090	Other	8	0	
8539492000	Infra-red lamps	8	0	
8539901000	Of filament lamps	8	3	
8539902000	Of discharge lamps	8	0	
8539909000	Other	8	0	
8540110000	Colour	8	0	
8540120000	Black and white or other monochrome	8	0	
8540201000	Television camera tubes	8	0	
8540209000	Other	8	0	
8540400000	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	8	0	
8540500000	Data/graphic display tubes, black and white or other monochrome	8	0	
8540601000	Colour	8	0	
8540609000	Other	8	0	
8540710000	Magnetrons	8	0	
8540720000	Klystrons	8	0	
8540790000	Other	8	0	
8540810000	Receiver or amplifier valves and tubes	8	0	
8540891000	Thermionic valves and tubes for transmitters	8	0	
8540892000	Discharge tubes	8	0	
8540893000	Digitron	8	0	
8540899000	Other	8	0	
8540911000	Deflection coils	8	0	
8540912000	Electron guns	8	0	
8540913000	Shadow mask	8	0	
8540919000	Other	8	0	

8540990000	Other	8	0	
8541101000	Chips, dice and wafers not yet cut into chips	0	0	
8541109000	Other	0	0	
8541211000	Chips, dice and wafers not yet cut into chips	0	0	
8541219000	Other	0	0	
8541291000	Chips, dice and wafers not yet cut into chips	0	0	
8541299000	Other	0	0	
8541301000	Chips, dice and wafers not yet cut into chips	0	0	
8541302000	Thyristors	0	0	
8541303000	Diacs	0	0	
8541304000	Triacs	0	0	
8541401000	Chips, dice and wafers not yet cut into chips	0	0	
8541402010	Laser devices	0	0	
8541402090	Other	0	0	
8541409010	Photovoltaic cells	0	0	
8541409020	Photovoltaic cells (photovoltaic cells, including solar cells, photodiodes, photocouples and photorelays)	0	0	
8541409030	Charge coupled devices (CCD)	0	0	
8541409090	Other	0	0	
8541501000	Chips, dice and wafers not yet cut into chips	0	0	
8541502000	Rectifier devices	0	0	
8541509000	Other	0	0	
8541601000	Crystal vibrator	0	0	
8541609000	Other	0	0	
8541901000	Lead frames	0	0	
8541902000	Of diodes	0	0	
8541903000	Of transistors	0	0	
8541909000	Other	0	0	
8542311000	Monolithic integrated circuits	0	0	
8542312000	Hybrid integrated circuits	0	0	
8542313000	Multichip integrated circuits	0	0	
8542321010	DRAM (Dynamic random access memory)	0	0	
8542321020	SRAM (Static random access memory)	0	0	
8542321030	Flash memory	0	0	
8542321090	Other	0	0	
8542322000	Hybrid integrated circuits	0	0	
8542323000	Multichip integrated circuits	0	0	
8542331000	Monolithic integrated circuits	0	0	
8542332000	Hybrid integrated circuits	0	0	
8542333000	Multichip integrated circuits	0	0	
8542391000	Monolithic integrated circuits	0	0	
8542392000	Hybrid integrated circuits	0	0	
8542393000	Multichip integrated circuits	0	0	
8542901010	Lead frames	0	0	
8542901090	Other	0	0	
8542902010	Lead frames	0	0	
8542902090	Other	0	0	
8542903010	Lead frames	0	0	
8542903090	Other	0	0	
8543100000	Particle accelerators	8	0	
8543200000	Signal generators	8	0	

8543300000	Machines and apparatus for electroplating, electrolysis or electrophoresis	8	0	
8543701000	Electric fence energisers	8	0	
8543702010	Medicated water electrolysis apparatus	8	0	
8543702020	Electrical beauty appliances	8	0	
8543702030	Audio mixers	8	0	
8543702040	Equalizers	8	0	
8543702050	Ozon generator	8	0	
8543702090	Other	8	0	
8543703000	Electrical machines with translation or dictionary functions	0	0	
8543709010	High frequency amplifiers	8	0	
8543709020	Detectors, including optical sensor	8	0	
8543709030	Electrical nerve stimulation (T.E.N.S)	0	0	
8543709090	Other	8	0	
8543901000	Electronic microassemblies	0	0	
8543909011	Organic light emitting diodes(OLED)	0	0	
8543909019	Other	0	0	
8543909020	PCA(printed circuit assemblies) for electrical machines with translation or dictionary functions, which consist of one or more printed circuits of heading 85.34	0	0	
8543909090	Other	8	0	
8544111000	Insulating lacquer or enamel insulated	8	0	
8544119000	Other	8	0	
8544190000	Other	8	0	
8544200000	Co-axial cable and other co-axial electric conductors	8	0	
8544300000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	8	0	
8544421010	Of a kind used for telecommunications	0	0	
8544421090	Other	8	0	
8544422010	Of a kind used for telecommunications	0	0	
8544422090	Other	8	0	
8544429010	Of a kind used for telecommunications	0	0	
8544429090	Other	8	0	
8544491011	For a voltage not exceeding 80 V	0	0	
8544491012	For a voltage exceeding 80V but not exceeding 1,000 V	8	0	
8544491090	Other	8	0	
8544492011	For a voltage not exceeding 80 V	0	0	
8544492012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	0	
8544492090	Other	8	0	
8544499011	For a voltage not exceeding 80 V	0	0	
8544499012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	0	
8544499090	Other	8	0	
8544601010	Plastic insulated wire	8	0	
8544601090	Other	8	0	
8544602010	Plastic insulated wire	8	0	
8544602090	Other	8	0	
8544603010	Plastic insulated wire	8	0	
8544603090	Other	8	0	
8544700000	Optical fibre cables	0	0	
8545110000	Of a kind used for furnaces	5	0	
8545190000	Other	5	0	
8545200000	Brushes	8	0	

8545901000	Carbon rods	8	0	
8545909000	Other	8	0	
8546101000	Rated at not more than 1,000 V	8	0	
8546102000	Rated at more than 1,000 V	8	0	
8546201000	Rated at not more than 1,000 V	8	0	
8546202000	Rated at more than 1,000 V but not more than 10 kV	8	0	
8546203000	Rated at more than 10 kV but not more than 100 kV	8	0	
8546204000	Rated at more than 100 kV but not more than 300 kV	8	0	
8546205000	Rated at more than 300 kV	8	0	
8546901000	Artificial plastic insulators	8	0	
8546909000	Other	8	0	
8547100000	Insulating fittings of ceramics	8	0	
8547200000	Insulating fittings of plastics	8	0	
8547900000	Other	8	0	
8548101000	Of subheading 3824.90	6.5	0	
8548102000	Of subheading 7204.21, 7204.29, 7204.30 or 7204.49	0	0	
8548103000	Of subheading 7404.00	0	0	
8548104010	Of subheading 7503.00	0	0	
8548104020	Of subheading 7902.00	0	0	
8548105000	Of subheading 7802.00	0	0	
8548106010	Of subheading 8107.30	3	0	
8548106020	Of subheading 8111.00	3	0	
8548107000	Of subheading 8506.10, 8506.30, 8506.40, 8506.50, 8506.60 or 8506.80	8	0	
8548109000	Other	8	0	
8548901000	Electronic microassemblies	0	0	
8548909000	Other	8	0	
8601100000	Powered from an external source of electricity	5	0	
8601200000	Powered by electric accumulators	5	0	
8602100000	Diesel-electric locomotives	0	0	
8602900000	Other	0	0	
8603101000	Coaches	5	0	
8603102000	Vans and trucks	5	0	
8603901000	Coaches	5	0	
8603902000	Vans and trucks	5	0	
8604001000	Workshops	5	0	
8604002000	Cranes	5	0	
8604003000	Testing coaches	5	0	
8604004000	Track inspection vehicles	5	0	
8604009000	Other	5	0	
8605001010	Sleeping cars	5	0	
8605001090	Other	5	0	
8605002000	Luggage vans	5	0	
8605003000	Travelling post office coaches	5	0	
8605004000	Hospital coaches	5	0	
8605009000	Other	5	0	
8606100000	Tank wagons and the like	0	0	
8606300000	Self-discharging vans and wagons, other than those of subheading 8606.10	0	0	
8606911000	Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	0	0	
8606919000	Other	0	0	
8606920000	Open, with non-removable sides of a height exceeding 60 cm	0	0	
8606990000	Other	0	0	

8607110000	Driving bogies and bissel-bogies	5	0	
8607120000	Other bogies and bissel-bogies	5	0	
8607191000	Axles	5	0	
8607192000	Wheels	5	0	
8607193000	Pair of axle and wheel	5	0	
8607199000	Other	5	3	
8607210000	Air brakes and parts thereof	5	3	
8607290000	Other	5	3	
8607301000	Hooks	5	0	
8607302000	Coupling device	5	3	
8607303000	Buffers	5	3	
8607309000	Other	5	3	
8607910000	Of locomotives	5	0	
8607990000	Other	5	3	
8608001000	Railway or tramway track fixtures and fittings	8	0	
8608002000	Mechanical signalling, safety or traffic control equipment	8	5	
8608009000	Parts	8	0	
8609001000	For the transport of fluids	0	0	
8609002000	For the transport of compressed gas	0	0	
8609003000	For the transport of ordinary goods and material	0	0	
8609004000	For the transport of live animals	0	0	
8609005000	Of freezer and refrigerator	0	0	
8609009000	Other	0	0	
8701100000	Pedestrian controlled tractors	8	0	
8701201000	New	8	0	
8701202000	Used	8	0	
8701300000	Track-laying tractors	0	0	
8701901010	New	8	0	
8701901020	Used	8	0	
8701909110	Of less than 50HP	0	0	
8701909190	Other	0	0	
8701909900	Other	8	0	
8702101010	New	10	0	
8702101020	Used	10	0	
8702102010	New	10	0	
8702102020	Used	10	0	
8702103010	New	10	0	
8702103020	Used	10	0	
8702901010	New	10	0	
8702901020	Used	10	0	
8702902010	New	10	0	
8702902020	Used	10	0	
8702903010	New	10	0	
8702903020	Used	10	0	
8703101000	For travelling on snow	8	0	
8703102000	Golf cars	8	0	
8703109000	Other	8	0	
8703217000	New	8	0	
8703218000	Used	8	0	
8703227000	New	8	0	
8703228000	Used	8	0	
8703231010	New	8	0	
8703231020	Used	8	0	
8703239010	New	8	0	
8703239020	Used	8	0	
8703241010	New	8	0	

8703241020	Used	8	0	
8703249010	New	8	0	
8703249020	Used	8	0	
8703317000	New	8	0	
8703318000	Used	8	0	
8703321010	New	8	0	
8703321020	Used	8	0	
8703329010	New	8	0	
8703329020	Used	8	0	
8703337000	New	8	0	
8703338000	Used	8	0	
8703907000	Electric vehicle	8	0	
8703909000	Other	8	0	
8704100000	Dumpers designed for off-highway use	0	0	
8704211010	New	10	0	
8704211020	Used	10	0	
8704219010	Freezer and refrigerator vehicles	10	0	
8704219020	Tank lorries	10	0	
8704219090	Other	10	0	
8704221011	New	10	0	
8704221012	Used	10	0	
8704221091	New	10	0	
8704221092	Used	10	0	
8704229010	Freezer and refrigerator vehicles	10	0	
8704229020	Tank lorries	10	0	
8704229090	Other	10	0	
8704231010	New	10	0	
8704231020	Used	10	0	
8704239010	Freezer and refrigerator vehicles	10	0	
8704239020	Tank lorries	10	0	
8704239090	Other	10	0	
8704311010	New	10	0	
8704311020	Used	10	0	
8704319010	Freezer and refrigerator vehicles	10	0	
8704319020	Tank lorries	10	0	
8704319090	Other	10	0	
8704321010	New	10	0	
8704321020	Used	10	0	
8704329010	Freezer and refrigerator vehicles	10	0	
8704329020	Tank lorries	10	0	
8704329090	Other	10	0	
8704901010	New	10	0	
8704901020	Used	10	0	
8704909010	Freezer and refrigerator vehicles	10	0	
8704909020	Tank lorries	10	0	
8704909090	Other	10	0	
8705101000	Of telescopic boom type	8	0	
8705102000	Of latticed boom type	8	0	
8705109000	Other	8	0	
8705200000	Mobile drilling derricks	8	0	
8705300000	Fire fighting vehicles	8	0	
8705400000	Concrete-mixer lorries	8	0	
8705901010	Agricultural spraying lorries	8	0	
8705901090	Other	8	0	
8705909010	Breakdown lorries	8	0	
8705909020	Road sweeper lorries	8	0	
8705909030	Mobile workshops	8	0	
8705909040	Mobile broadcast vans	8	0	

8705909050	Mobile clinics	8	0	
8705909060	Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles	8	0	
8705909070	Snow-ploughs and snow-blowers	8	0	
8705909090	Other	8	0	
8706001010	Of those specified in subheading 8701.20 or 8701.90.10	8	0	
8706001090	Other	8	0	
8706002000	For the motor vehicles falling within heading 87.02	8	0	
8706003000	For the motor vehicles falling within heading 87.03	8	0	
8706004000	For the motor vehicles falling within heading 87.04	8	0	
8706005000	For the motor vehicles falling within heading 87.05	8	0	
8707100000	For the vehicles of heading 87.03	8	0	
8707901010	Of those specified in subheading 8701.20 or 8701.90.10	8	0	
8707901090	Other	8	0	
8707902000	For the motor vehicles falling within heading 87.02	8	0	
8707903000	For the motor vehicles falling within heading 87.04	8	0	
8707904000	For the motor vehicles falling within heading 87.05	8	0	
8708100000	Bumpers and parts thereof	8	3	
8708210000	Safety seat belts	8	3	
8708290000	Other	8	3	
8708301000	Mounted brake linings	8	3	
8708302000	Brake booster	8	3	
8708303000	Electronic control brakes	8	3	
8708309000	Other	8	3	
8708400000	Gear boxes and parts thereof	8	3	
8708501000	Drive-axles with differential, whether or not provided with other transmission components and parts thereof	8	3	
8708502000	Non-driving axles and parts thereof	8	3	
8708700000	Road wheels and parts and accessories thereof	8	3	
8708800000	Suspension systems and parts thereof (including shock-absorbers)	8	3	
8708910000	Radiators and parts thereof	8	0	
8708920000	Silencers (mufflers) and exhaust pipes; parts thereof	8	3	
8708930000	Clutches and parts thereof	8	3	
8708940000	Steering wheels, steering columns and steering boxes; parts thereof	8	3	
8708951000	Air bags	8	3	
8708959000	Other	8	3	
8708991010	For the motor vehicles falling within heading 87.01	8	0	
8708991020	For the motor vehicles falling within heading 87.02	8	0	
8708991030	For the motor vehicles falling within heading 87.03	8	0	
8708991040	For the motor vehicles falling within heading 87.04	8	0	
8708991050	For the motor vehicles falling within heading 87.05	8	0	
8708999000	Other	8	0	
8709110000	Electrical	8	0	
8709190000	Other	8	0	

8709900000	Parts	8	3	
8710001000	Tanks	0	0	
8710002000	Other armoured fighting vehicles, motorised	0	0	
8710009000	Parts	0	0	
8711101000	Motor cycles	8	0	
8711102000	Mopeds	8	0	
8711103000	Side-cars	8	0	
8711109000	Other	8	0	
8711201000	Motor cycles	8	0	
8711202000	Side-cars	8	0	
8711209000	Other	8	0	
8711301000	Motor cycles	8	0	
8711302000	Side-cars	8	0	
8711309000	Other	8	0	
8711401000	Motor cycles	8	0	
8711402000	Side-cars	8	0	
8711409000	Other	8	0	
8711501000	Motor cycles	8	0	
8711502000	Side-cars	8	0	
8711509000	Other	8	0	
8711901000	Motor cycles	8	0	
8711902000	Side-cars	8	0	
8711909000	Other	8	0	
8712001000	Racing bicycles	8	0	
8712009010	For transportation of goods	8	0	
8712009020	Tricycles	8	0	
8712009090	Other	8	0	
8713100000	Not mechanically propelled	0	0	
8713900000	Other	0	0	
8714110000	Saddles	8	0	
8714190000	Other	8	0	
8714200000	Of carriages for disabled persons	0	0	
8714911000	Frames	8	0	
8714912000	Forks	8	0	
8714919000	Other parts	8	0	
8714921000	Wheel Rims	8	0	
8714922000	Spokes	8	0	
8714931000	Hubs, other than coaster braking hubs and hub brakes	8	0	
8714932000	Free-wheel sprocket-wheels	8	0	
8714941000	Coaster braking hubs and hub brakes	8	0	
8714942000	Other brakes	8	0	
8714949000	Parts thereof	8	0	
8714950000	Saddles	8	0	
8714961000	Pedals	8	0	
8714962000	Crankgear	8	0	
8714969000	Parts thereof	8	0	
8714990000	Other	8	0	
8715000000	Baby carriages and parts thereof	8	0	
8716100000	Trailers and semi-trailers of the caravan type, for housing or camping	8	0	
8716200000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	8	0	
8716310000	Tanker trailers and tanker semi-trailers	8	0	
8716390000	Other	8	0	
8716400000	Other trailers and semi-trailers	8	0	
8716801000	Hand-carts	8	0	
8716802000	Carts drawn by ox or horse	8	0	

8716803000	Sledges	8	0	
8716809000	Other	8	0	
8716901000	Of trailers and semi-trailers	8	0	
8716909000	Other	8	0	
8801001010	Gliders	0	0	
8801001020	Hang gliders	0	0	
8801009010	Balloons and dirigibles	8	0	
8801009090	Other	0	0	
8802111000	For military use	0	0	
8802119000	Other	0	0	
8802121000	For military use	0	0	
8802129000	Other	0	0	
8802201000	Of propeller type	0	0	
8802202000	Of turbo-propeller type	0	0	
8802203000	Of turbo-jet type	0	0	
8802209000	Other	0	0	
8802301000	Of propeller type	0	0	
8802302000	Of turbo-propeller type	0	0	
8802303000	Of turbo-jet type	0	0	
8802309000	Other	0	0	
8802401000	Of propeller type	0	0	
8802402000	Of turbo-propeller type	0	0	
8802403000	Of turbo-jet type	0	0	
8802409000	Other	0	0	
8802601010	Satellites	0	0	
8802601090	Other	0	0	
8802602000	Spacecraft launch vehicles	0	0	
8802603000	Suborbital	0	0	
8803100000	Propellers and rotors and parts thereof	0	0	
8803200000	Under-carriages and parts thereof	0	0	
8803301000	Of aeroplanes	0	0	
8803302000	Of helicopters	0	0	
8803901000	Of gliders and hang gliders	0	0	
8803902000	Spacecraft (including satelliters)	0	0	
8803909000	Other	0	0	
8804001000	Parachutes (including dirigible parachutes and paragliders)	0	0	
8804002000	Rotochutes	0	0	
8804009010	Of parachutes (including dirigible parachutes and paragliders)	0	0	
8804009020	Of rotochutes	0	0	
8805101010	For military use and police use	0	0	
8805101090	Other	5	0	
8805102010	For military use and police use	0	0	
8805102090	Other	5	0	
8805109010	For military use and police use	0	0	
8805109090	Other	5	0	
8805211010	For military and police use	0	0	
8805211090	Other	5	0	
8805212010	For military and police use	0	0	
8805212090	Other	5	0	
8805291010	For military and police use	0	0	
8805291090	Other	5	0	
8805292010	For military and police use	0	0	
8805292090	Other	5	0	
8901100000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0	0	

8901200000	Tankers	0	0	
8901300000	Refrigerated vessels, other than those of subheading 8901.20	0	0	
8901901000	Vessels for the transport of goods	0	0	
8901902000	Vessels for the transport of both persons and goods	0	0	
8902001010	Steel ships	0	0	
8902001020	FRP ships	0	0	
8902001030	Wooden ships	0	0	
8902001090	Other	0	0	
8902002010	Factory ships and other vessels for processing, preserving fishery products	0	0	
8902002090	Other	0	0	
8903100000	Inflatable	8	0	
8903910000	Sailboats, with or without auxiliary motor	8	0	
8903920000	Motorboats, other than outboard motorboats	8	0	
8903991000	Outboard motorboats	8	0	
8903999000	Other	8	0	
8904001000	Tugs	5	0	
8904002000	Pusher craft	5	0	
8904009000	Other	5	0	
8905100000	Dredgers	5	0	
8905201000	Drilling ships platforms	5	0	
8905202000	Production platforms	5	0	
8905209000	Other	5	0	
8905901000	Light-vessels	5	0	
8905902000	Fire-floats	5	0	
8905903000	Floating cranes	5	0	
8905904000	Generating vessels	5	0	
8905905000	Salvage ships	5	0	
8905906000	Work-shop vessels	5	0	
8905907000	Drilling ships	5	0	
8905908000	Floating docks	5	0	
8905909000	Other	5	0	
8906100000	War ships	0	0	
8906900000	Other	0	0	
8907100000	Inflatable rafts	5	0	
8907901000	Rafts (other than subheading 8907.10)	5	0	
8907902000	Tanks	5	0	
8907903000	Coffer-dams	5	0	
8907904000	Landing-stages	5	0	
8907905000	Buoys	5	0	
8907906000	Beacons	5	0	
8907909000	Other	5	0	
8908001000	Ship, boats and other vessels for breaking up	0	0	
8908009000	Other	0	0	
9001101000	Optical fibres	8	0	
9001102000	Optical fibre bundles	8	0	
9001103000	Optical fibre cables	8	0	
9001200000	Sheets and plates of polarising material	8	0	
9001300000	Contact lenses	8	0	
9001401000	For vision correction	8	3	
9001409000	Other	8	0	
9001501000	For correcting visions	8	0	
9001509000	Other	8	0	
9001901000	Prisms	8	3	
9001902000	Mirrors	8	0	

9001903000	Other lenses	8	0	
9001909000	Other	8	0	
9002111000	For photographic cameras	8	0	
9002119010	For movie cameras and VTR(video tape recorder) cameras	8	0	
9002119020	For projectors	8	3	
9002119090	Other	8	0	
9002191000	For microscopes	8	0	
9002192000	For astronomical telescopes	8	3	
9002199000	Other	8	3	
9002201000	For photographic cameras	8	3	
9002209000	Other	8	0	
9002901000	For photographic cameras	8	0	
9002909010	Of machines and mechanical appliances for making semiconductor devices	3	0	
9002909090	Other	8	0	
9003110000	Of plastics	8	0	
9003191000	Made of or combined with precious metals	8	0	
9003199000	Other	8	0	
9003900000	Parts	8	0	
9004101000	Made of or combined with precious metals	8	0	
9004109000	Other	8	0	
9004901010	Made of, or combined with, precious metals	8	0	
9004901090	Other	8	5	
9004909010	Made of, or combined with, precious metals	8	0	
9004909090	Other	8	0	
9005100000	Binoculars	8	3	
9005801000	Monoculars	8	0	
9005802010	Reflecting telescopes	8	0	
9005802020	Astronomical refracting telescopes	8	0	
9005802030	Transit instruments, equatorial or zenith telescopes and altazimuths	8	0	
9005802090	Other	8	0	
9005809000	Other	8	0	
9005900000	Parts and accessories (including mountings)	8	3	
9006100000	Cameras of a kind used for preparing printing plates or cylinders	8	0	
9006301000	For subaqueous photography	8	0	
9006302000	Air survey cameras	8	0	
9006303000	For medical or surgical examination of internal organs	8	3	
9006304000	Comparison cameras for forensic and criminological purposes	8	0	
9006401000	Instant polaroid cameras	8	0	
9006402000	Instant sticker cameras	8	0	
9006409000	Other	8	0	
9006511000	Photographic cameras for special use	8	0	
9006519000	Other	8	0	
9006521000	Photographic cameras for special use	8	0	
9006529010	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	0	
9006529090	Other	8	0	
9006531000	Photographic cameras for special use	8	0	
9006539010	Single use/disposable cameras	8	0	

9006539020	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	0	
9006539090	Other	8	0	
9006591000	Photographic cameras for special use	8	0	
9006599010	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	0	
9006599090	Other	8	0	
9006610000	Discharge lamp("electronic") flashlight apparatus	8	3	
9006691000	Flashbulbs, flashcubes and the like	8	0	
9006699000	Other	8	0	
9006910000	For cameras	8	0	
9006990000	Other	8	3	
9007110000	For film of less than 16 mm width or for double-8 mm film	8	0	
9007191000	For film of less 30 mm width	8	0	
9007199000	Other	8	0	
9007201000	For film of less than 16 mm width	8	0	
9007209010	For film of less than 20 mm width	8	0	
9007209020	For film of not less than 20 mm width	8	0	
9007910000	For cameras	8	0	
9007920000	For projectors	8	0	
9008100000	Slide projectors	8	0	
9008200000	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	8	0	
9008300000	Other image projectors	8	0	
9008401000	For the preparation of printing plates	8	0	
9008402000	For microfilm	8	0	
9008409000	Other	8	3	
9008900000	Parts and accessories	8	0	
9010101000	For photo-engraving	8	3	
9010102000	For microfilm	8	3	
9010109010	For the purpose of semiconductor manufacturing	0	0	
9010109090	Other	8	0	
9010501000	Developing apparatus for semiconductor manufacturing	0	0	
9010509000	Other	8	0	
9010600000	Projection screens	8	0	
9010901010	Of the apparatus of subheading 9010.50.1000	0	0	
9010901090	Other	0	0	
9010909000	Other	8	3	
9011101000	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0	
9011109000	Other	8	3	
9011201010	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0	
9011201090	Other	8	0	
9011209000	Other	8	0	
9011801000	Polarising microscopes	8	0	
9011802000	Metallurgical microscopes	8	0	
9011803000	Phase contrast and interference microscopes	8	0	
9011804000	Biological microscopes	8	0	
9011805000	Comparison microscopes	8	0	
9011809000	Other	8	0	

9011901000	Of subheadings 9011.10.1000, 9011.20.1010	0	0	
9011909000	Other	8	3	
9012101010	Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0	
9012101090	Other	8	0	
9012102000	Diffraction apparatus	8	0	
9012901000	Of subheading 9012.10.1010	0	0	
9012909000	Other	8	0	
9013100000	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	8	0	
9013200000	Lasers, other than laser diodes	8	3	
9013801110	For opto-electronic watches	8	0	
9013801120	For electronic calculators	0	0	
9013801130	For televisions	8	0	
9013801140	For monitor	8	0	
9013801190	Other	8	0	
9013801910	For opto-electronic watches	8	0	
9013801920	For electronic calculators	0	0	
9013801930	For televisions	8	0	
9013801990	Other	8	0	
9013802000	Magnifiers, loupes, thread counters	8	0	
9013803000	Door viewers (door eyes)	8	0	
9013809000	Other	8	0	
9013901000	Of subheading 9013.80.1120, 9013.80.1920	0	0	
9013909000	Other	8	0	
9014101010	For aircrafts	8	0	
9014101090	Other	8	0	
9014102010	For aircrafts	8	0	
9014102090	Other	8	0	
9014109000	Other	8	0	
9014200000	Instruments and appliances for aeronautical or space navigation (other than compasses)	8	5	
9014800000	Other instruments and appliances	8	0	
9014901000	For aircrafts	8	0	
9014909000	Other	8	0	
9015100000	Rangefinders	8	0	
9015200000	Theodolites and tachymeters (tacheometers)	8	0	
9015300000	Levels	8	0	
9015400000	Photogrammetrical surveying instruments and appliances	8	0	
9015801000	For use in the field	8	0	
9015802000	For hydrographic use	8	0	
9015803000	For oceanographic use	8	0	
9015804000	For hydrological use	8	0	
9015805000	For meteorological use	8	0	
9015809000	Other	8	0	
9015900000	Parts and accessories	8	0	
9016001000	Direct reading balances	8	0	
9016002000	Electronic balances	8	0	
9016008000	Other	8	0	
9016009000	Parts or accessories	8	0	
9017101000	Plotters	0	0	
9017109000	Other	8	0	

9017201010	Plotters	0	0	
9017201090	Other	8	0	
9017202010	Plotters	0	0	
9017202090	Other	8	0	
9017203000	Mathematical calculating instruments	8	0	
9017209000	Other	8	0	
9017301000	Micrometers	8	0	
9017302000	Dialgauges	8	0	
9017303000	Vernier callipers	8	0	
9017309000	Other	8	0	
9017801000	Divided scales, measuring rod and tapes	8	0	
9017809010	For the purpose of semiconductor manufacturing	0	0	
9017809090	Other	8	3	
9017901000	For the purpose of semiconductor manufacturing	0	0	
9017909010	PCA(printed circuit assemblies) of plotters, which consist of one or more printed circuits of heading 85.34	0	0	
9017909020	Flat panel displays for plotters (including LCD, EL(electro luminescence), plasma and other technologies)	0	0	
9017909090	Other	8	0	
9018111000	Electro-cardiographs	8	0	
9018119000	Parts and accessories	8	0	
9018120000	Ultrasonic scanning apparatus	8	0	
9018130000	Magnetic resonance imaging apparatus	8	0	
9018140000	Scintigraphic apparatus	8	0	
9018191000	Electro-encephalographs	8	0	
9018192000	Audiometers and similar apparatus	8	0	
9018194000	Electro-tonographs	8	3	
9018197000	Patient monitoring system	8	0	
9018198000	Other	8	0	
9018199000	Parts and accessories	8	0	
9018201000	Ultra-violet or infra-red ray apparatus	8	3	
9018209000	Parts and accessories	8	3	
9018310000	Syringes, with or without needles	8	0	
9018321000	Needles for injections	8	0	
9018322000	Needles for sutures	8	0	
9018329000	Other	8	0	
9018391000	Blood transfusion set or intravenous set	8	3	
9018392000	Catheters	8	5	
9018398000	Other	8	5	
9018399000	Parts and accessories	8	3	
9018411000	Dental drill engines	8	3	
9018419000	Parts and accessories	8	0	
9018491000	Dental burs	8	5	
9018492000	Dental units	8	0	
9018493000	Scalers for treating tartar	8	0	
9018498000	Other	8	0	
9018499000	Parts and accessories	8	0	
9018501000	Ophthalmic instruments and appliances	8	3	
9018509000	Parts and accessories	8	3	
9018901000	Pregnancy diagnostic apparatus	8	0	
9018909010	Other ordinary surgical instruments and appliances	8	0	
9018909020	Gynaecological or obstetrical instruments	8	0	
9018909030	Endoscopes (gastrosopes, peritoneoscopes, cystoscopes and the like)	8	5	

9018909040	Artificial kidney apparatus	8	0	
9018909050	Dialyzers for artificial kidney apparatus	8	0	
9018909060	Veterinary instrument and appliances	8	0	
9018909080	Other	8	0	
9018909090	Parts and accessories	8	3	
9019101000	Mechano-therapy appliances	0	0	
9019102000	Massage apparatus	0	0	
9019103000	Psychological aptitude-testing apparatus	0	0	
9019109000	Parts and accessories	0	0	
9019201000	Ozone therapy apparatus	0	0	
9019202000	Oxygen therapy apparatus	0	0	
9019203000	Aerosol therapy apparatus	0	0	
9019204000	Artificial respiration apparatus	0	0	
9019208000	Other	0	0	
9019209000	Parts and accessories	0	0	
9020001000	Gas masks	8	0	
9020008000	Other breathing appliances	8	0	
9020009000	Parts and accessories	8	0	
9021100000	Orthopaedic or fracture appliances	0	0	
9021210000	Artificial teeth	0	0	
9021290000	Other	0	0	
9021310000	Artificial joints	0	0	
9021390000	Other	0	0	
9021400000	Hearing aids, excluding parts and accessories	0	0	
9021500000	Pacemakers for stimulating heart muscles, excluding parts and accessories	0	0	
9021901000	Screws, staples, pins or the like which are inserted inside the human body	0	0	
9021908000	Other	0	0	
9021909000	Parts and accessories	0	0	
9022120000	Computed tomography apparatus	8	5	
9022130000	Other, for dental uses	8	0	
9022141020	Angiography units	8	0	
9022141030	Bone densimeter	8	5	
9022141090	Other	8	0	
9022142000	For veterinary use	8	0	
9022191000	For physical or chemical testing	8	0	
9022192000	For industrial use	8	0	
9022199000	Other	8	0	
9022211010	Gamma cameras	8	0	
9022211020	Linear accelerators	8	0	
9022211030	Cobalt 60 therapy units	8	0	
9022211090	Other	8	0	
9022212000	For veterinary use	8	0	
9022291000	For physical or chemical testing	8	0	
9022292000	For industrial use	8	0	
9022299000	Other	8	0	
9022300000	X-ray tubes	8	0	
9022901010	X-ray generators	8	0	
9022901020	X-ray screens	8	0	
9022901030	X-ray high tension generators	8	0	
9022901090	Other	8	0	
9022909000	Parts and accessories	8	0	
9023001000	Models of human or animal anatomies	8	0	
9023009000	Other	8	0	
9024101000	Hardness testing machines	8	0	
9024102000	Tensile testing machines	8	0	
9024103000	Compression testing machines	8	0	

9024104000	Fatigue testing machines	8	0	
9024105000	Universal type testing machines	8	0	
9024106000	Machines and appliances for testing adhesive strength or shear force of ball or wire of printed circuits board, semiconductor device and electronic integrated circuit	8	0	
9024109000	Other	8	0	
9024801010	Testing machines to detect changes in the dimensions of textile	8	0	
9024801020	Abrasion testing machines	8	0	
9024801090	Other	8	0	
9024809010	Elasticity meters	8	0	
9024809020	Plastometers	8	0	
9024809090	Other	8	0	
9024901000	Sensor (devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal)	8	0	
9024909000	Other	8	0	
9025111000	Clinical or veterinary thermometers	0	0	
9025119000	Other	8	0	
9025191000	Thermometers	8	0	
9025192010	Optical pyrometers	8	0	
9025192090	Other	8	5	
9025801000	Hydrometers and similar floating instruments	8	0	
9025802010	Mercury barometer	8	0	
9025802090	Other	8	0	
9025803010	Psychrometers	8	0	
9025803020	Hair hygrometers	8	0	
9025803090	Other	8	0	
9025809000	Other	8	0	
9025901100	Temperature sensor	8	0	
9025901200	Humidity sensor	8	0	
9025901900	Other sensor	8	0	
9025909000	Other	8	0	
9026101000	Flow meters	0	0	
9026102000	Level gauges	0	0	
9026109000	Other	0	0	
9026201110	Liquid type	0	0	
9026201120	Metallic type	0	0	
9026201190	Other	0	0	
9026201900	Other	0	0	
9026209000	Other	0	0	
9026801000	Heat meters	0	0	
9026802000	Anemometers	0	0	
9026809000	Other	0	0	
9026901100	Level sensor	0	0	
9026901200	Flow mass or speed sensor	0	0	
9026901300	Pressure sensor	0	0	
9026901400	Thermal sensor, other than temperature sensor and calorie sensor	0	0	
9026901900	Other sensor	0	0	
9026909000	Other	0	0	
9027100000	Gas or smoke analysis apparatus	8	0	
9027200000	Chromatographs and electrophoresis instruments	0	0	
9027301000	Spectrometers	0	0	
9027302000	Spectrophotometers	0	0	

9027303000	Spectrograph	0	0	
9027501000	Polarimeters	0	0	
9027502000	Refractometers	0	0	
9027503000	Colorimeters	0	0	
9027504000	Luxmeters	0	0	
9027509000	Other	0	0	
9027801000	For physical or chemical analysis	0	0	
9027802010	pH meters	0	0	
9027802020	Calori meters	0	0	
9027802030	Visco meters	0	0	
9027802040	Expansion meters	0	0	
9027802050	Exposure meters	8	0	
9027802090	Other	0	0	
9027901000	Microtomes	8	0	
9027909110	Gas sensor	8	0	
9027909121	Of particulate	0	0	
9027909122	Of smoke	8	0	
9027909130	Calorie sensor	0	0	
9027909190	Other	0	0	
9027909910	For the purpose of semiconductor manufacturing	0	0	
9027909991	For gas or smoke analysis apparatus and microtomes	8	0	
9027909999	Other	0	0	
9028101010	Of digital type	8	0	
9028101090	Other	8	0	
9028102000	Calibrating meters	8	0	
9028201010	Of digital type	8	0	
9028201090	Other	8	0	
9028202000	Calibrating meters	8	0	
9028301010	Not less than 50 A	8	0	
9028301020	Less than 50 A	8	0	
9028302000	Calibrating meters	8	0	
9028900000	Parts and accessories	8	0	
9029101000	Revolution counters	8	0	
9029102000	Production counters	8	0	
9029103000	Taximeters	8	0	
9029104000	Mileometers	8	0	
9029105000	Counters for indicating the working hours of machines	8	0	
9029109000	Other	8	0	
9029201010	Chronometric system	8	0	
9029201090	Other	8	0	
9029202000	Stroboscopes	8	0	
9029901100	Speed sensor	8	0	
9029901200	Rotation sensor	8	0	
9029901900	Other sensor	8	0	
9029909000	Other	8	0	
9030100000	Instruments and apparatus for measuring or detecting ionising radiations	0	0	
9030201010	Of cathode-ray	8	0	
9030201090	Other	8	0	
9030202010	Of cathode-ray	8	0	
9030202090	Other	8	0	
9030310000	Multimeters without a recording device	8	0	
9030320000	Multimeters with a recording device	8	0	
9030331000	Voltmeters	8	0	
9030332000	Ammeters	8	0	
9030333000	Circuit testers	8	0	

9030334000	Resistance meters	8	0	
9030335000	Galvanometer	8	0	
9030336000	Frequency measuring apparatus	8	0	
9030339000	Other	8	0	
9030391000	Voltmeters	8	0	
9030392000	Ammeters	8	0	
9030393000	Circuit testers	8	0	
9030394000	Resistance meters	8	0	
9030395000	Galvanometer	8	0	
9030396000	Frequency measuring apparatus	8	0	
9030399000	Other	8	0	
9030401000	Crosstalk meter	0	0	
9030402000	Gain measuring instruments	0	0	
9030403000	Distortion factor meters	0	0	
9030404000	Psophometers	0	0	
9030409000	Other	0	0	
9030820000	For measuring or checking semiconductor wafers or devices	0	0	
9030840000	Other, with a recording device	8	0	
9030890000	Other	8	0	
9030901100	Electromagnetic sensor	8	0	
9030901200	Radiation ray sensor	8	0	
9030901900	Other sensor	8	0	
9030909010	Of subheading 9030.82 (including sensors of subheading 9030.90)	0	0	
9030909090	Other	8	0	
9031100000	Machines for balancing mechanical parts	8	0	
9031200000	Test benches	8	0	
9031411000	Focimeters	0	0	
9031419000	Other	0	0	
9031491000	Optical surface testers	8	0	
9031492000	Optical goniometers or angle gauges	8	0	
9031493000	Focimeters	8	0	
9031494010	For the purpose of semiconductor manufacturing	0	0	
9031494090	Other	8	0	
9031499010	For measuring surface particulate contamination on semiconductor wafers	0	0	
9031499090	Other	8	0	
9031801000	Ultrasonic fish finders	8	0	
9031802000	Load-cells	8	0	
9031809010	Equipment for testing the characteristics of internal combustion engines	8	0	
9031809020	Gear testing machines	8	0	
9031809030	Planimeters	8	3	
9031809040	Spherometers	8	0	
9031809050	Apparatus for checking textile materials	8	0	
9031809060	Ultra-sonic thickness measuring instruments	8	0	
9031809070	Instruments for detecting faults, cracks or other defects	8	0	
9031809080	Dynamometers	8	0	
9031809091	For the purpose of semiconductor manufacturing	0	0	
9031809099	Other	8	0	
9031901111	Of subheadings 9031.41, 9031.49.9010	0	0	
9031901119	Of other	0	0	
9031901190	Other	8	0	
9031901291	Of subheadings 9031.41, 9031.49.9010	0	0	
9031901292	Of other semiconductor manufacturing	0	0	

9031901299	Other	8	0	
9031901911	Of subheadings 9031.41, 9031.49.9010	0	0	
9031901919	Of other	0	0	
9031901990	Other	8	0	
9031909011	Of subheadings 9031.41, 9031.49.9010	0	0	
9031909019	Of other	0	0	
9031909090	Other	8	0	
9032101010	For refrigerators	8	0	
9032101020	For aircraft	5	0	
9032101090	Other	8	0	
9032102000	Of fixed type	8	0	
9032200000	Manostats	8	0	
9032811010	For aircraft	5	0	
9032811090	Other	8	0	
9032812010	For aircraft	5	3	
9032812091	Of machines and mechanical appliances for making semiconductor devices	3	0	
9032812099	Other	8	0	
9032819010	For aircraft	5	0	
9032819090	Other	8	0	
9032891010	For aircraft	5	0	
9032891090	Other	8	0	
9032892010	For aircraft	5	0	
9032892090	Other	8	0	
9032893010	For aircraft	5	0	
9032893090	Other	8	0	
9032899010	For aircraft	5	0	
9032899090	Other	8	0	
9032901000	For aircraft	5	0	
9032909000	Other	8	0	
9033000000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	8	0	
9101110000	With mechanical display only	8	0	
9101191000	With opto-electronic display only	8	0	
9101199000	Other	8	0	
9101210000	With automatic winding	8	0	
9101290000	Other	8	0	
9101910000	Electrically operated	8	0	
9101990000	Other	8	3	
9102111000	For the blind	8	0	
9102112000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	0	
9102119010	Battery or accumulator operated	8	3	
9102119090	Other	8	0	
9102121000	Battery or accumulator operated	8	0	
9102129010	For the blind	8	0	
9102129020	With dials, bands or similar of precious metal or of metal clad with precious metal	8	0	
9102129090	Other	8	0	
9102191000	Battery or accumulator operated	8	0	
9102199010	For the blind	8	3	
9102199020	With dials, bands or similar of precious metal or of metal clad with precious metal	8	0	
9102199090	Other	8	0	
9102211000	For the blind	8	0	
9102212000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	0	
9102219000	Other	8	0	

9102291000	For the blind	8	0	
9102292000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	0	
9102299000	Other	8	0	
9102911000	Stop-watches	8	0	
9102912000	For the blind	8	0	
9102919010	Battery or accumulator powered	8	0	
9102919090	Other	8	0	
9102991000	Stop-watches	8	0	
9102992000	For the blind	8	0	
9102999000	Other	8	0	
9103101000	Travel clocks	8	0	
9103109000	Other	8	0	
9103901000	Travel clocks	8	0	
9103909000	Other	8	0	
9104001000	For vehicles	8	3	
9104002000	For aircraft	8	0	
9104004000	For vessels	8	0	
9104009000	Other	8	0	
9105110000	Electrically operated	8	0	
9105190000	Other	8	0	
9105210000	Electrically operated	8	0	
9105290000	Other	8	0	
9105910000	Electrically operated	8	0	
9105990000	Other	8	0	
9106100000	Time-registers; time-recorders	8	0	
9106901000	Watchmen's telltales	8	0	
9106902000	Timers	8	0	
9106903000	Parking meters	8	0	
9106909000	Other	8	3	
9107001000	With synchronous motor	8	0	
9107009000	Other	8	3	
9108110000	With mechanical display only or with a device to which a mechanical display can be incorporated	5	0	
9108120000	With opto-electronic display only	5	0	
9108190000	Other	5	0	
9108200000	With automatic winding	5	0	
9108900000	Other	5	0	
9109110000	Of alarm clocks	8	0	
9109190000	Other	8	3	
9109900000	Other	8	0	
9110111000	Battery or accumulator powered	8	3	
9110112000	With automatic winding	8	0	
9110119000	Other	8	5	
9110121000	Battery or accumulator powered	8	0	
9110122000	With automatic winding	8	0	
9110129000	Other	8	0	
9110191000	Battery or accumulator powered	8	0	
9110192000	With automatic winding	8	0	
9110199000	Other	8	0	
9110901000	Battery or accumulator powered	8	0	
9110909000	Other	8	0	
9111100000	Cases of precious metal or of metal clad with precious metal	8	0	
9111200000	Cases of base metal, whether or not gold- or silver- plated	8	3	
9111800000	Other cases	8	0	
9111901000	Of precious metal or metal clad with precious metal	8	0	

9111909000	Other	8	0	
9112200000	Cases	8	0	
9112900000	Parts	8	0	
9113100000	Of precious metal or of metal clad with precious metal	8	0	
9113200000	Of base metal, whether or not gold or silver plated	8	0	
9113901000	Of plastics	8	0	
9113902000	Of leather or composition leather	8	0	
9113909000	Other	8	0	
9114100000	Springs, including hair-springs	8	3	
9114200000	Jewels	8	3	
9114300000	Dials	8	3	
9114400000	Plates and bridges	8	0	
9114900000	Other	8	0	
9201101000	Of automatic	8	0	
9201109000	Other	8	0	
9201200000	Grand pianos	8	0	
9201901000	Harpsichords	8	0	
9201909000	Other	8	0	
9202101000	Violins	8	0	
9202102000	Violoncellos	8	0	
9202109000	Other	8	0	
9202901000	Guitars	8	0	
9202902000	Harps	8	0	
9202903000	Mandolines	8	0	
9202904000	Banjo	8	0	
9202909000	Other	8	0	
9205101000	Trumpets	8	0	
9205102000	Trombones	8	0	
9205109000	Other	8	0	
9205901010	Flutes	8	0	
9205901020	Clarinets	8	0	
9205901030	Saxophones	8	0	
9205901040	Recorder	8	0	
9205901090	Other	8	0	
9205902010	Pipe organs	8	0	
9205902020	Reed organs	8	0	
9205902090	Other	8	0	
9205903010	Accordions	8	0	
9205903020	Melodicas	8	0	
9205903090	Other	8	0	
9205904000	Mouth organs	8	0	
9205909000	Other	8	0	
9206001000	Drums	8	0	
9206002000	Xylophones	8	0	
9206003000	Cymbals	8	0	
9206004000	Castanets	8	0	
9206005000	Maracas	8	0	
9206006000	Tambourine	8	0	
9206009000	Other	8	0	
9207101000	Organs (including synthesizers)	8	0	
9207103000	Pianos	8	0	
9207109000	Other	8	0	
9207901000	Guitars	8	0	
9207902000	Accordions	8	0	
9207903000	Rhythm box	8	0	
9207909000	Other	8	0	

9208100000	Musical boxes	8	0	
9208901000	Fairground organs	8	0	
9208902000	Mechanical street organs	8	0	
9208903000	Mechanical singing birds	8	0	
9208904000	Musical saws	8	0	
9208909000	Other	8	0	
9209301000	Of metal wire	8	0	
9209309000	Other	8	0	
9209910000	Parts and accessories for pianos	8	0	
9209920000	Parts and accessories for the musical instruments of heading 92.02	8	0	
9209940000	Parts and accessories for the musical instruments of heading 92.07	8	0	
9209991000	For musical movements	8	0	
9209992000	Metronomes, tuning forks and pitch pipes of all kinds	8	0	
9209993000	Mechanisms for musical boxes	8	0	
9209999000	Other	8	0	
9301110000	Self-propelled	0	0	
9301190000	Other	0	0	
9301200000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0	0	
9301901000	Fully automatic shotguns	0	0	
9301902010	Bolt action	0	0	
9301902020	Semi-automatic	0	0	
9301902030	Fully automatic	0	0	
9301902090	Other	0	0	
9301903000	Machine-guns	0	0	
9301904010	Fully automatic pistols	0	0	
9301904090	Other	0	0	
9301909000	Other	0	0	
9302001010	Revolvers	0	0	
9302001021	Semi-automatic	0	0	
9302001029	Other	0	0	
9302001030	Pistols, multiple barrel	0	0	
9302001090	Other	0	0	
9302009010	Revolvers	0	0	
9302009021	Semi-automatic	0	0	
9302009029	Other	0	0	
9302009030	Pistols, multiple barrel	0	0	
9302009090	Other	0	0	
9303100000	Muzzle-loading firearms	8	0	
9303201011	Pump-action	8	0	
9303201012	Semi-automatic	8	0	
9303201019	Other	8	0	
9303201020	Shotguns, multiple barrel, including combination guns	8	0	
9303201090	Other	8	0	
9303209011	Pump-action	8	0	
9303209012	Semi-automatic	8	0	
9303209019	Other	8	0	
9303209020	Shotguns, multiple barrel, including combination guns	8	0	
9303209090	Other	8	0	
9303301010	Single-shot	8	0	
9303301020	Semi-automatic	8	0	
9303301090	Other	8	0	
9303309010	Single-shot	8	0	
9303309020	Semi-automatic	8	0	

9303309090	Other	8	0	
9303900000	Other	8	0	
9304001000	Air guns	8	0	
9304009000	Other	8	0	
9305101010	Firing mechanisms	0	0	
9305101020	Frames and receivers	0	0	
9305101030	Barrels	0	0	
9305101040	Pistons, locking lugs and gas buffers	0	0	
9305101050	Magazines and parts thereof	0	0	
9305101060	Silencers (sound moderators) and parts thereof	0	0	
9305101070	Butts, grips and plates	0	0	
9305101080	Slides (for pistols) and cylinders (for revolvers)	0	0	
9305101090	Other	0	0	
9305109010	Firing mechanisms	8	0	
9305109020	Frames and receivers	8	0	
9305109030	Barrels	8	0	
9305109040	Pistons, locking lugs and gas buffers	8	0	
9305109050	Magazines and parts thereof	8	0	
9305109060	Silencers (sound moderators) and parts thereof	8	0	
9305109070	Butts, grips and plates	8	0	
9305109080	Slides (for pistols) and cylinders (for revolvers)	8	0	
9305109090	Other	8	0	
9305210000	Shotgun barrels	8	0	
9305291000	Firing mechanisms	8	0	
9305292000	Frames and receivers	8	0	
9305293000	Rifle barrels	8	0	
9305294000	Pistons, locking lugs and gas buffers	8	0	
9305295000	Magazines and parts thereof	8	0	
9305296000	Silencers (sound moderators) and parts thereof	8	0	
9305297000	Flash eliminators and parts thereof	8	0	
9305298000	Breeches, bolts (gunlocks) and bolt carriers	8	0	
9305299000	Other	8	0	
9305911010	Firing mechanisms	0	0	
9305911020	Frames and receivers	0	0	
9305911030	Barrels	0	0	
9305911040	Pistons, locking lugs and gas buffers	0	0	
9305911050	Magazines and parts thereof	0	0	
9305911060	Silencers (sound moderators) and parts thereof	0	0	
9305911070	Flash eliminators and parts thereof	0	0	
9305911080	Breeches, bolts (gunlocks) and bolt carriers	0	0	
9305911090	Other	0	0	
9305919000	Other	0	0	
9305990000	Other	8	0	
9306210000	Cartridges	0	0	
9306290000	Other	0	0	
9306301000	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	0	0	
9306309000	Other	0	0	
9306900000	Other	0	0	
9307000000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	0	0	

9401100000	Seats of a kind used for aircraft	0	0	
9401200000	Seats of a kind used for motor vehicles	8	3	
9401302000	Of cane	0	0	
9401303000	Covered with leather	0	0	
9401309000	Other	0	0	
9401401000	Of cane	0	0	
9401402000	Covered with leather	0	0	
9401409000	Other	0	0	
9401510000	Of bamboo or rattan	0	0	
9401591000	Of cane	0	0	
9401599000	Other	0	0	
9401611000	Covered with leather	0	0	
9401619000	Other	0	0	
9401691000	Covered with leather	0	0	
9401699000	Other	0	0	
9401711000	Covered with leather	0	0	
9401719000	Other	0	0	
9401791000	Covered with leather	0	0	
9401799000	Other	0	0	
9401801000	Of stone	0	0	
9401809000	Other	0	0	
9401901000	Of wood	8	0	
9401902000	Of metal	8	0	
9401909000	Other	8	0	
9402101010	Dentists' chairs	0	0	
9402101020	Optical chairs	0	0	
9402101090	Other	0	0	
9402109010	Barbers or beauty shop's chairs	0	0	
9402109090	Other	0	0	
9402901000	Operating tables	0	0	
9402902000	Gynecologic tables	0	0	
9402903000	Delivery tables	0	0	
9402908000	Other	0	0	
9402909000	Parts	0	0	
9403100000	Metal furniture of a kind used in offices	0	0	
9403201000	Beds	0	0	
9403209000	Other	0	0	
9403301000	Desks	0	0	
9403309000	Other	0	0	
9403401000	Dinner tables	8	0	
9403409000	Other	8	0	
9403501000	Beds	0	0	
9403509000	Other	0	0	
9403601010	Stationery chests	0	0	
9403601020	Dressing tables	0	0	
9403601030	Dressers (wardrobes)	0	0	
9403601090	Other	0	0	
9403609010	Stationery chests	0	0	
9403609020	Dressing tables	0	0	
9403609030	Dressers (wardrobes)	0	0	
9403609090	Other	0	0	
9403701000	Baby's step training	0	0	
9403709000	Other	0	0	
9403810000	Of bamboo or rattan	0	0	
9403890000	Other	0	0	
9403900000	Parts	8	0	
9404100000	Mattress supports	8	3	

9404210000	Of cellular rubber or plastics, whether or not covered	8	0	
9404290000	Of other materials	8	0	
9404300000	Sleeping bags	8	0	
9404900000	Other	8	0	
9405101000	Of filament lamps	8	0	
9405102000	Of fluorescent lamps	8	0	
9405109000	Other	8	0	
9405201000	Of filament lamps	8	0	
9405202000	Of fluorescent lamps	8	0	
9405209000	Other	8	0	
9405301000	Of filament lamps	8	0	
9405309000	Other	8	0	
9405401000	Of anti-explosive type	8	0	
9405402000	Of flood type	8	0	
9405403000	Of street type	8	0	
9405409000	Other	8	0	
9405500000	Non-electrical lamps and lighting fittings	8	0	
9405601000	Of neon tubes	8	0	
9405602000	Of filament lamps	8	3	
9405603000	Of fluorescent lamps	8	3	
9405609000	Other	8	3	
9405911000	Of chandeliers	8	0	
9405919000	Other	8	0	
9405921000	Of chandeliers	8	0	
9405929000	Other	8	3	
9405991000	Of chandeliers	8	0	
9405999000	Other	8	0	
9406001000	Of wood	8	12	
9406009010	Of plastic	8	0	
9406009020	Of iron or steel	8	0	
9406009030	Of aluminium	8	0	
9406009090	Other	8	0	
9503001100	Children's tricycles	0	0	
9503001200	Scooters	0	0	
9503001300	Pedal cars	0	0	
9503001400	Dolls' carriages	0	0	
9503001800	Other	0	0	
9503001900	Parts and accessories	0	0	
9503002110	Of textiles	8	0	
9503002120	Of rubbers	0	0	
9503002130	Of plastics	8	0	
9503002140	Of ceramics	0	0	
9503002150	Of glasses	0	0	
9503002160	Of wood	0	0	
9503002190	Other	8	0	
9503002910	Garments and accessories therefor, footwear and headgear	8	0	
9503002990	Other	0	0	
9503003110	Electric trains	0	0	
9503003190	Accessories	0	0	
9503003200	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.00.31	0	0	
9503003300	Other construction sets and constructional toys	0	0	
9503003411	Of textile materials	8	0	
9503003419	Other	8	0	
9503003491	Of textile material	8	0	

9503003492	Of rubbers	0	0	
9503003493	Of plastics	8	0	
9503003494	Of metal	8	0	
9503003495	Of ceramics	0	0	
9503003496	Of glasses	0	0	
9503003497	Of wood	0	0	
9503003499	Other	8	0	
9503003500	Toy musical instruments and apparatus	8	0	
9503003600	Puzzles	0	0	
9503003700	Other toys, put up in sets or outfits	8	0	
9503003800	Other toys and models, incorporating a motor	8	0	
9503003911	Balloons, toy balls, kites and the like	8	0	
9503003919	Other	8	0	
9503003990	Parts and accessories (excluding those of subheading 9503.00.3190)	0	0	
9504100000	Video games of a kind used with a television receiver	0	0	
9504201000	Billiard tables	0	0	
9504202000	Billiard balls	0	0	
9504209000	Other	0	0	
9504300000	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment	0	0	
9504400000	Playing cards	0	0	
9504901010	Pin tables	0	0	
9504901020	Pin setters	0	0	
9504901030	Bowling balls	0	0	
9504901040	Lane	0	0	
9504901050	Bowling pins	0	0	
9504901090	Other	0	0	
9504902000	Electronic games	0	0	
9504903000	Other articles and equipment	0	0	
9504909010	Of video games	0	0	
9504909020	Of electronic games	0	0	
9504909090	Other	0	0	
9505100000	Articles for Christmas festivities	8	0	
9505900000	Other	8	0	
9506110000	Skis	8	0	
9506120000	Ski-fastenings (ski-bindings)	8	0	
9506190000	Other	8	0	
9506210000	Sailboards	8	0	
9506290000	Other	8	0	
9506310000	Clubs, complete	8	0	
9506320000	Balls	8	0	
9506391000	Parts of clubs	8	0	
9506399000	Other	8	0	
9506401000	Table-tennis tables	8	0	
9506402000	Table-tennis rackets	8	0	
9506403000	Table-tennis balls	8	0	
9506409000	Other	8	0	
9506510000	Lawn-tennis rackets, whether or not strung	8	0	
9506591000	Badminton rackets	8	0	
9506599000	Other	8	0	
9506610000	Lawn-tennis balls	8	0	
9506621000	Soccer balls	8	0	
9506622000	Basket balls	8	0	
9506623000	Volley balls	8	0	

9506624000	Hand balls	8	0	
9506625000	American footballs	8	0	
9506629000	Other	8	0	
9506691000	Badminton shuttlecock	8	0	
9506692000	Baseballs	8	0	
9506699000	Other	8	0	
9506700000	Ice skates and roller skates, including skating boots with skates attached	8	3	
9506910000	Articles and equipment for general physical exercise, gymnastics or athletics	8	0	
9506990000	Other	8	0	
9507101000	Of glass fibre	8	0	
9507102000	Of carbon	8	0	
9507109000	Other	8	0	
9507200000	Fish-hooks, whether or not snelled	8	0	
9507300000	Fishing reels	8	0	
9507901000	Fish landing nets and other fishing tackles	8	0	
9507909000	Other	8	0	
9508100000	Travelling circuses and travelling menageries	8	0	
9508900000	Other	8	0	
9601100000	Worked ivory and articles of ivory	8	0	
9601901010	A nucleus for cultivating pearl	0	0	
9601901090	Other	8	0	
9601902000	Of horn	8	0	
9601903000	Of bone	8	0	
9601904000	Of coral	8	0	
9601909010	A nucleus for cultivating pearl	0	0	
9601909090	Other	8	0	
9602001000	Gelatin capsules	8	0	
9602009010	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material	8	0	
9602009020	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances	8	0	
9602009090	Other	8	0	
9603100000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	8	0	
9603210000	Tooth brushes, including dental-plate brushes	8	0	
9603290000	Other	8	0	
9603300000	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	8	0	
9603400000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	8	0	
9603500000	Other brushes constituting parts of machines, appliances or vehicles	8	0	
9603900000	Other	8	0	
9604000000	Hand sieves and hand riddles	8	0	
9605000000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	8	0	
9606100000	Press-fasteners, snap-fasteners and press-studs and parts therefor	8	0	
9606210000	Of plastics, not covered with textile material	8	0	

9606220000	Of base metal, not covered with textile material	8	0	
9606291000	Of shell-fish shell	8	0	
9606299000	Other	8	0	
9606300000	Button moulds and other parts of buttons; button blanks	8	0	
9607110000	Fitted with chain scoops of base metal	8	0	
9607191000	Of plastic	8	0	
9607199000	Other	8	0	
9607201000	Of base metal	8	0	
9607202000	Of plastic	8	0	
9607209000	Other	8	0	
9608100000	Ball point pens	8	0	
9608200000	Felt tipped and other porous-tipped pens and markers	8	0	
9608310000	Indian ink drawing pens	8	0	
9608391000	Fountainpens	8	0	
9608399000	Other	8	0	
9608401000	Propelling pencils	8	0	
9608402010	Of mechanical type	8	0	
9608402090	Other	8	0	
9608500000	Sets of articles from two or more of the foregoing subheadings	8	0	
9608600000	Refills for ball point pens, comprising the ball point and ink-reservoir	8	0	
9608911000	Pen nibs	8	0	
9608912000	Nib points	8	0	
9608991000	Parts	8	0	
9608999000	Other	8	0	
9609101000	Pencils	8	0	
9609102000	Color pencils	8	0	
9609103000	Crayons	8	0	
9609200000	Pencil leads, black or coloured	8	0	
9609901000	Crayons and oil pastels	8	0	
9609902000	Pastels	8	0	
9609903010	For writing	8	0	
9609903090	Other	8	0	
9609909000	Other	8	0	
9610001000	Slates	8	0	
9610002000	Black boards	8	0	
9610009000	Other	8	0	
9611001000	Stamps	8	0	
9611002000	Hand printing sets	8	0	
9611009000	Other	8	0	
9612101000	For typewriter	8	0	
9612102000	For EDPS machines	8	0	
9612109000	Other	8	0	
9612200000	Ink-pads	8	0	
9613100000	Pocket lighters, gas fuelled, non-refillable	8	0	
9613200000	Pocket lighters, gas fuelled, refillable	8	0	
9613800000	Other lighters	8	0	
9613901000	Piezo-electric ignition units	8	0	
9613909000	Other	8	0	
9614001000	Pipes and pipe bowls	8	0	
9614009000	Other	8	0	
9615111000	Combs	8	0	
9615119000	Other	8	0	
9615191000	Combs	8	0	
9615199000	Other	8	0	

9615901000	Hair-pins	8	0	
9615909000	Other	8	0	
9616100000	Scent sprays and similar toilet sprays, and mounts and heads therefor	8	0	
9616200000	Powder-puffs and pads for the application of cosmetics or toilet preparations	8	0	
9617001000	Vacuum flasks	8	0	
9617002000	Vacuum lunch-boxes	8	0	
9617008000	Other	8	0	
9617009000	Parts	8	0	
9618001000	Tailors' dummies	8	0	
9618002000	Automata	8	0	
9618009000	Other	8	0	
9701101000	Paintings	0	0	
9701102000	Drawings	0	0	
9701103000	Pastels	0	0	
9701900000	Other	0	0	
9702001000	Engravings	0	0	
9702002000	Prints	0	0	
9702003000	Lithographs	0	0	
9703001000	Sculptures	0	0	
9703002000	Statuary	0	0	
9704001000	Postage stamps	0	0	
9704009000	Other	0	0	
9705000000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	0	0	
9706001000	Ceramics	0	0	
9706002000	Musical instruments	0	0	
9706009000	Other	0	0	

^[1] Originating Goods entered from New Zealand in tariff item 0507.90.1110 shall be treated in accordance with the provisions of staging category E, except Dried/Processed which shall be removed in accordance with the provisions of staging category 15.

^[2] Originating Goods entered from New Zealand in tariff item 0701.90.0000 shall be treated in accordance with the provisions of staging category E, except Potatoes for chipping, fresh or chilled which shall be removed in accordance with the provisions of staging category S-1.

Section B: Tariff Schedule of New Zealand

1. Relation to the *New Zealand Tariff Act 1988*. The items set forth in Section B of this Annex are generally expressed in terms of the corresponding items as described in Section 9B(2) of the *New Zealand Tariff Act 1988* (hereinafter referred to as the “Tariff Act”) and the interpretation of the items in Section B of this Annex, including the product coverage of subheadings in Section B of this Annex, shall be governed by the Tariff Act. To the extent that the items set forth in Section B of this Annex are identical to the corresponding items as described in Section 9B(2) of the Tariff Act, the items in Section B of this Annex shall have the same meaning as the corresponding items in the Tariff Act.
2. Base Rates of Customs Duty. The base rates of customs duty set out in this Schedule reflect the New Zealand Customs Duty MFN rates of duty in effect on 1 January 2009.
3. Staging. The following staging categories apply to the elimination of customs duties by New Zealand pursuant to Article 2.4.2:
 - (a) customs duties on originating goods provided for in the items in staging category “0” shall be eliminated entirely and such goods shall be free of customs duty on the date of entry into force of this Agreement;
 - (b) customs duties on originating goods provided for in the items in staging category “3” shall be removed in three equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year three;
 - (c) customs duties on originating goods provided for in the items in staging category “5” shall be removed in five equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year five; and
 - (d) customs duties on originating goods provided for in the items in staging category “7” shall be removed in seven equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year seven.
4. The base rate of customs duty and staging category for an item are indicated in New Zealand’s Schedule.
5. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest New Zealand dollar.
6. For the purposes of this Schedule, “year one” means the year of entry into force of this Agreement.

7. For the purposes of this Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on 1 January of the relevant year.

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
3006.10.17	---- Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3006.10.19	---- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	--- Of polymers of vinyl chloride:									
3006.10.21	---- Containing by weight not less than 6 % of plasticisers	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3006.10.23	---- Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3006.10.25	---- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	--- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:									
	---- Of polycarbonates:									
3006.10.29	----- Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width, printed	0.0%	0	Free	Free	Free	Free	Free	Free	Free
3006.10.31	----- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	---- Of poly(ethylene terephthalate):									
3006.10.33	----- Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width, printed	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3006.10.35	----- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3006.10.37	---- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	--- Of cellulose or its chemical derivatives:									
3006.10.39	---- Of vulcanised fibre	0.0%	0	Free	Free	Free	Free	Free	Free	Free
3006.10.41	---- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	--- Of other plastics:									
3006.10.43	---- Of poly(vinyl butyral), of polyamides, of amino-resins, or of phenolic resins	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	---- Other:									
3006.10.45	----- Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3006.10.47	----- Of fluoro-polymers of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	0.0%	0	Free	Free	Free	Free	Free	Free	Free
3006.10.49	----- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	-- Other plates, sheets, film, foil and strip, of plastics:									
3006.10.51	--- In blocks of regular geometric shape, other than polymers of vinyl chloride or of regenerated cellulose	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3006.10.53	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	-- Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread:									
	--- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread:									
3006.10.59	---- Stitch-bonded	0.0%	0	Free	Free	Free	Free	Free	Free	Free
3006.10.61	---- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
	--- Other:									
3006.10.63	---- Stitch-bonded	0.0%	0	Free	Free	Free	Free	Free	Free	Free
3006.10.65	---- Of wool or fine animal hair, of cotton, or of man-made fibres	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
3006.10.67	---- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
	-- Floorcoverings:									
3918.10.01	--- Underlay of cellular plastics	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3918.10.09	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
3918.10.19	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3918.90	- Of other plastics:									
	-- Floorcoverings:									
3918.90.01	--- Underlay of cellular plastics	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3918.90.09	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	-- Other:									
3918.90.11	--- Worked	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	--- Other:									
3918.90.21	---- Self-adhesive	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	---- Other:									
3918.90.31	----- Of polycarbonates; of polyethylene terephthalate	0.0%	0	Free	Free	Free	Free	Free	Free	Free
3918.90.39	----- Of other plastics	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:									
3919.10	- In rolls of a width not exceeding 20 cm:									
3919.10.01	-- Of a thickness not exceeding 0.5 mm	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
3919.10.09	-- Other	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
3919.90	- Other:									
3919.90.01	-- Laminated fibre reinforced sheets	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3919.90.09	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:									
3920.10	- Of polymers of ethylene:									
3920.10.01	-- Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3920.10.09	-- Other	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
3920.20	- Of polymers of propylene:									
	-- Biaxially oriented:									
3920.20.02	--- Printed	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3920.20.05	-- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
3920.20.09	-- Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
3920.20.29	-- Other	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
3920.30	- Of polymers of styrene:									
3920.30.01	-- Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
3920.30.09	-- Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3920.30.29	-- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	- Of polymers of vinyl chloride:									
3920.43.00	-- Containing by weight not less than 6% of plasticisers	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3920.49	-- Other									
3920.49.11	--- Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3920.49.15	--- Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3920.49.19	--- Other	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
	- Of acrylic polymers:									
3920.51	-- Of poly(methyl methacrylate):									
3920.51.01	--- Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3920.51.09	--- Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3920.51.29	--- Other	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
3920.59	-- Other:									
3920.59.01	--- Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3920.59.09	--- Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3920.59.29	--- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:									
3920.61	-- Of polycarbonates:									
3920.61.01	--- Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width, printed	0.0%	0	Free	Free	Free	Free	Free	Free	Free
3920.61.09	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3920.62	-- Of poly(ethylene terephthalate):									
3920.62.01	--- Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3920.62.09	--- Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width, printed	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3920.62.19	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3920.63	-- Of unsaturated polyesters:									
3920.63.01	--- Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3920.63.09	--- Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3920.63.29	--- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3920.69	-- Of other polyesters:									
3920.69.01	--- Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3920.69.09	--- Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3920.69.29	--- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	- Of cellulose or its chemical derivatives:									
3920.71.00	-- Of regenerated cellulose	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
3923.40.00	- Spools, cops, bobbins and similar supports	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3923.50.00	- Stoppers, lids, caps and other closures	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3923.90	- Other:									
3923.90.01	-- Collapsible tubes	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3923.90.05	-- Chilly bins	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	-- Other:									
	--- Not exceeding 5 litres capacity:									
3923.90.12	---- Nestable	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3923.90.18	---- Non-nestable	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	--- Exceeding 5 litres capacity:									
3923.90.22	---- Nestable	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3923.90.28	---- Non-nestable	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics:									
3924.10	- Tableware and kitchenware:									
3924.10.01	-- Chopsticks; handles for cutlery	0.0%	0	Free	Free	Free	Free	Free	Free	Free
3924.10.09	-- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3924.90	- Other:									
3924.90.01	-- Toilet articles	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3924.90.09	-- Other household articles	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
39.25	Builders' ware of plastics, not elsewhere specified or included:									
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3925.20.00	- Doors, windows and their frames and thresholds for doors	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3925.30	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof:									
3925.30.01	-- Sunblinds (other than Venetian blinds)	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3925.30.09	-- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3925.90.00	- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14:									
3926.10	- Office or school supplies:									
3926.10.10	-- Electronic stencils; erasers	0.0%	0	Free	Free	Free	Free	Free	Free	Free
3926.10.90	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mits):									
3926.20.01	-- Braces, suspenders, garters, belts and the like	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
3926.20.11	-- Gloves, mittens and mits	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
3926.20.23	-- Coats and jackets	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
4409.10.01	-- Drawn wood	0.0%	0	Free	Free	Free	Free	Free	Free	Free
4409.10.09	-- Moulded wood	5.0%	0	Free	Free	Free	Free	Free	Free	Free
4409.10.19	-- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Non-coniferous:									
4409.21	-- Of bamboo:									
4409.21.01	--- Drawn wood	0.0%	0	Free	Free	Free	Free	Free	Free	Free
4409.21.09	--- Moulded wood	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
4409.21.19	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
4409.29	-- Other:									
4409.29.01	--- Drawn wood	0.0%	0	Free	Free	Free	Free	Free	Free	Free
4409.29.09	--- Moulded wood	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
4409.29.19	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:									
	- Of wood:									
4410.11.00	-- Particle board	5.0%	0	Free	Free	Free	Free	Free	Free	Free
4410.12.00	-- Oriented strand board (OSB)	5.0%	0	Free	Free	Free	Free	Free	Free	Free
4410.19.00	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
4410.90.20	- Other	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:									
	- Medium density fibreboard (MDF):									
4411.12	-- Of a thickness not exceeding 5 mm:									
4411.12.01	--- Not mechanically worked or surface covered	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
4411.12.09	--- Other	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
4411.13	-- Of a thickness exceeding 5 mm but not exceeding 9 mm:									
4411.13.01	--- Not mechanically worked or surface covered	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
4411.13.09	--- Other	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
4411.14	-- Of a thickness exceeding 9 mm:									
4411.14.01	--- Not mechanically worked or surface covered	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
4411.14.09	--- Other	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
	- Other:									
4411.92	-- Of a density exceeding 0.8 g/cm3:									
4411.92.01	--- Not mechanically worked or surface worked	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
4411.92.09	--- Other	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
5407.30	- Fabrics specified in Note 9 to Section XI:									
5407.30.01	-- Of polypropylene or polyethylene fibres	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
5407.30.09	-- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:									
5407.41.00	-- Unbleached or bleached	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5407.42.00	-- Dyed	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5407.43.00	-- Of yarns of different colours	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5407.44.00	-- Printed	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:									
5407.51.00	-- Unbleached or bleached	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5407.52.00	-- Dyed	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5407.53.00	-- Of yarns of different colours	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5407.54.00	-- Printed	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Other woven fabrics, containing 85 % or more by weight of polyester filaments:									
5407.61.00	-- Containing 85 % or more by weight of non-textured polyester filaments	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5407.69	-- Other:									
5407.69.10	--- Of polypropylene or polyethylene fibres	5.0%	0	Free	Free	Free	Free	Free	Free	Free
5407.69.90	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments:									
5407.71	-- Unbleached or bleached:									
5407.71.01	--- Of polypropylene or polyethylene fibres	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
5407.71.09	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5407.72	-- Dyed:									
5407.72.01	--- Of polypropylene or polyethylene fibres	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
5407.72.09	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5407.73	-- Of yarns of different colours:									
5407.73.01	--- Of polypropylene or polyethylene fibres	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
5407.73.09	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5407.74	-- Printed:									
5407.74.01	--- Of polypropylene or polyethylene fibres	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
5407.74.09	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:									
5407.81	-- Unbleached or bleached:									
5407.81.01	--- Of polypropylene or polyethylene fibres	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale:									
	- Containing 85 % or more by weight of staple fibres of nylon or other polyamides:									
5509.11.00	-- Single yarn	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
5509.12.00	-- Multiple (folded) or cabled yarn	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	- Containing 85 % or more by weight of polyester staple fibres:									
5509.21.00	-- Single yarn	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
5509.22.00	-- Multiple (folded) or cabled yarn	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:									
5509.31.00	-- Single yarn	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
5509.32.00	-- Multiple (folded) or cabled yarn	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	- Other yarn, containing 85 % or more by weight of synthetic staple fibres:									
5509.41.00	-- Single yarn	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
5509.42.00	-- Multiple (folded) or cabled yarn	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	- Other yarn, of polyester staple fibres:									
5509.51.00	-- Mixed mainly or solely with artificial staple fibres	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
5509.52.00	-- Mixed mainly or solely with wool or fine animal hair	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
5509.53.00	-- Mixed mainly or solely with cotton	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
5509.59.00	-- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	- Other yarn, of acrylic or modacrylic staple fibres:									
5509.61.00	-- Mixed mainly or solely with wool or fine animal hair	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
5509.62.00	-- Mixed mainly or solely with cotton	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
5509.69.00	-- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	- Other yarn:									
5509.91.00	-- Mixed mainly or solely with wool or fine animal hair	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
5509.92.00	-- Mixed mainly or solely with cotton	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
5509.99.00	-- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale:									
	- Containing 85 % or more by weight of artificial staple fibres:									
5510.11.00	-- Single yarn	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
5510.12.00	-- Multiple (folded) or cabled yarn	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
5510.30.00	- Other yarn, mixed mainly or solely with cotton	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
5510.90.00	- Other yarn	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale:									
5511.10.00	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn:									
5606.00.01	- Loop wale-yarn	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
5606.00.09	- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not pregated, coated, covered or sheathed with rubber or plastics:									
	- Of sisal or other textile fibres of the genus Agave:									
5607.21.01	-- Binder or baler twine	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5607.29.01	-- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
	- Of polyethylene or polypropylene:									
5607.41.01	-- Binder or baler twine	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5607.49.01	-- Other	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
5607.50	- Of other synthetic fibres:									
5607.50.01	-- Binder or baler twine	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5607.50.11	-- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
5607.90	- Other:									
5607.90.01	-- Binder or baler twine	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5607.90.11	-- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials:									
	- Of man-made textile materials:									
5608.11.00	-- Made up fishing nets	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5608.19.00	-- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
5608.90	- Other:									
5608.90.01	-- Fishing nets	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5608.90.09	-- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
56.09										
5609.00.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	CHAPTER 57									
	CARPETS AND OTHER TEXTILE FLOOR COVERINGS									
57.01	Carpets and other textile floor coverings, knotted, whether or not made up:									
5701.10	- Of wool or fine animal hair:									
5701.10.01	-- Of pile construction containing 80 % or more by weight of wool in the pile	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
5701.10.09	-- Other	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
5701.90.00	- Of other textile materials	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs:									
5702.10.00	- "Kelem", "Schumacks", "Karamanie" similar hand-woven rugs	12.5%	0	Free	Free	Free	Free	Free	Free	Free
5702.20	- Floor coverings of coconut fibres (coir):									
5702.20.01	-- Mats and matting	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5702.20.09	-- Other	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	- Other, of pile construction, not made up:									
5702.31	-- Of wool or fine animal hair:									
5702.31.01	--- Containing 80 % or more by weight of wool in the pile	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
5702.31.09	--- Other	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
5702.32.00	-- Of man-made textile materials	12.5%	0	Free	Free	Free	Free	Free	Free	Free
5702.39.00	-- Of other textile materials	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
	- Other, of pile construction, made up:									
5702.41	-- Of wool or fine animal hair:									
	--- Carpets, cut, fabricated or moulded to shape, for use in the assembly of motor vehicles as may be determined by the Minister in accordance with section 14 of this Act:									
5702.41.01	---- Containing 80 % or more by weight of wool in the pile	12.5%	0	Free	Free	Free	Free	Free	Free	Free
5702.41.09	---- Other	12.5%	0	Free	Free	Free	Free	Free	Free	Free
	--- Other:									
5702.41.11	---- Containing 80 % or more by weight of wool in the pile	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
5702.41.19	---- Other	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
5702.42	-- Of man-made textile materials:									
5702.42.01	--- Carpets, cut, fabricated or moulded to shape, for use in the assembly of motor vehicles as may be determined by the Minister in accordance with section 14 of this Act:	12.5%	0	Free	Free	Free	Free	Free	Free	Free
5702.42.09	--- Bath mats of terry towelling and the like	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5702.42.19	--- Other	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
5702.49	-- Of other textile materials:									
5702.49.01	--- Carpets, cut, fabricated or moulded to shape, for use in the assembly of motor vehicles as may be determined by the Minister in accordance with section 14 of this Act:	12.5%	0	Free	Free	Free	Free	Free	Free	Free
5702.49.09	--- Bath mats of terry towelling and the like	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5702.49.19	--- Other	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
5702.50	- Other, not of pile construction, not made up:									
	-- Of wool or fine animal hair:									
5702.50.01	--- Containing 80% or more by weight of wool	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
5702.50.09	--- Other	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
5702.50.19	-- Of man-made textile materials	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
5702.50.29	-- Of other textile materials	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
	- Other, not of pile construction, made up:									
5702.91	-- Of wool or fine animal hair:									
	--- Carpets, cut, fabricated or moulded to shape, for use in the assembly of motor vehicles as may be determined by the Minister in accordance with section 14 of this Act:									
5702.91.01	---- Containing 80 % or more by weight of wool	12.5%	0	Free	Free	Free	Free	Free	Free	Free
5702.91.09	---- Other	12.5%	0	Free	Free	Free	Free	Free	Free	Free
	--- Other:									
5702.91.11	---- Containing 80 % or more by weight of wool	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
5702.91.19	---- Other	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
5702.92	-- Of man-made textile materials:									
5702.92.01	--- Carpets, cut, fabricated or moulded to shape, for use in the assembly of motor vehicles as may be determined by the Minister in accordance with section 14 of this Act:	12.5%	0	Free	Free	Free	Free	Free	Free	Free
5702.92.09	--- Other	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
5702.99	-- Of other textile materials:									
5702.99.01	--- Carpets, cut, fabricated or moulded to shape, for use in the assembly of motor vehicles as may be determined by the Minister in accordance with section 14 of this Act:	12.5%	0	Free	Free	Free	Free	Free	Free	Free
5702.99.09	--- Other	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
57.03	Carpets and other textile floor coverings, tufted, whether or not made up:									
5703.10	- Of wool or fine animal hair:									
	--- Carpets, cut, fabricated or moulded to shape, for use in the assembly of motor vehicles as may be determined by the Minister in accordance with section 14 of this Act:									
5703.10.01	--- Containing 80 % or more by weight of wool in the pile	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
5703.10.09	--- Other	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	-- Other:									
5703.10.11	--- Of pile construction, containing 80 % or more by weight of wool in the piles	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
5703.10.19	--- Other	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
5703.20	- Of nylon or other polyamides:									
5703.20.01	--- Carpets, cut, fabricated or moulded to shape, for use in the assembly of motor vehicles as may be determined by the Minister in accordance with section 14 of this Act:	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
5703.20.09	-- Other	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
5703.30	- Of other man-made textile materials:									
5703.30.01	--- Carpets, cut, fabricated or moulded to shape, for use in the assembly of motor vehicles as may be determined by the Minister in accordance with section 14 of this Act:	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
5703.30.09	-- Other	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
5703.90	- Of other textile materials:									
5703.90.01	--- Carpets, cut, fabricated or moulded to shape, for use in the assembly of motor vehicles as may be determined by the Minister in accordance with section 14 of this Act:	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
5703.90.09	-- Other	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
57.04	Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up:									
5704.10.00	- Tiles, having a maximum surface area of 0.3 m2	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
5704.90	- Other:									
5704.90.01	-- In the piece	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
5704.90.09	-- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
57.05										
5705.00.00	Other carpets and other textile floor coverings, whether or not made up	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	CHAPTER 58 SPECIAL WOVEN FABRICS: TUFTED TEXTILE FABRICS: LACE: TAPESTRIES: TRIMMINGS: EMBROIDERY									
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06:									
5801.10.00	- Of wool or fine animal hair	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
	- Of cotton:									
5801.21.00	-- Uncut weft pile fabrics	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5801.22.00	-- Cut corduroy	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5801.23.00	-- Other weft pile fabrics	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5801.24.00	-- Warp pile fabrics, epingle (uncut)	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5801.25.00	-- Warp pile fabrics, cut	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5801.26.00	-- Chenille fabrics	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Of man-made fibres:									
5801.31.00	-- Uncut weft pile fabrics	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5801.32.00	-- Cut corduroy	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5801.33.00	-- Other weft pile fabrics	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5801.34.00	-- Warp pile fabrics, epingle (uncut)	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5801.35.00	-- Warp pile fabrics, cut	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5801.36.00	-- Chenille fabrics	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5801.90.00	- Of other textile materials	0.0%	0	Free	Free	Free	Free	Free	Free	Free
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03:									
	- Terry towelling and similar woven terry fabrics, of cotton:									
5802.11.00	-- Unbleached	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5802.19.00	-- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5802.30	- Tufted textile fabrics:									
5802.30.01	-- With a base of woven fabrics or nonwovens	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
5802.30.15	-- With a base of knitted or crocheted fabric	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
	-- Other:									
5802.30.31	--- Of wool or fine animal hair	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
5802.30.39	--- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
58.03										
5803.00.00	Gauze, other than narrow fabrics of heading 58.06	0.0%	0	Free	Free	Free	Free	Free	Free	Free
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06:									
5804.10.00	- Tulles and other net fabrics	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Mechanically made lace:									
5804.21.00	-- Of man-made fibres	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5804.29.00	-- Of other textile materials	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5804.30.00	- Hand-made lace	0.0%	0	Free	Free	Free	Free	Free	Free	Free
58.05										
5805.00.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	0.0%	0	Free	Free	Free	Free	Free	Free	Free
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):									
5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:									
5806.10.02	-- Towelling and terry fabrics	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5806.10.19	-- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
5806.20	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber tread:									
5806.20.01	-- Fabrics containing elastomeric fibres	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5806.20.09	-- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
	- Other woven fabrics:									
5806.31.00	-- Of cotton	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
5806.32.00	-- Of man-made fibres	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
5806.39.00	-- Of other textile materials	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered:									
5807.10.00	- Woven	5.0%	0	Free	Free	Free	Free	Free	Free	Free
5807.90.00	- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompoms and similar articles:									
5808.10	- Braids in the piece:									
5808.10.01	-- Braided surgical suture non-absorbable thread; sterile umbilical tape	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5808.10.09	-- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
5911.20.00	- Bolting cloth, whether or not made up	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos cement):									
5911.31.00	-- Weighing less than 650 g/m2	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5911.32.00	-- Weighing 650 g/m2 or more	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	0.0%	0	Free	Free	Free	Free	Free	Free	Free
5911.90	- Other:									
5911.90.01	-- Industrial textile filters	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
5911.90.09	-- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	CHAPTER 60 KNITTED OR CROCHETED FABRICS									
60.01	Pile fabrics, including "long pile" and terry fabrics, knitted or crocheted:									
6001.10	- "Long pile" fabrics:									
6001.10.01	-- Impregnated, coated, covered or laminated	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	-- Other:									
6001.10.11	--- Stitch-bonded	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	--- Other:									
6001.10.25	---- Of wool or fine animal hair	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6001.10.35	---- Of man-made fibres	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
6001.10.45	---- Of cotton	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
6001.10.59	---- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
	- Looped pile fabrics:									
6001.21	-- Of cotton:									
6001.21.01	--- Stitch-bonded	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6001.21.09	--- Impregnated, coated, covered or laminated	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
6001.21.29	--- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
6001.22	-- Of man-made fibres:									
6001.22.01	--- Stitch-bonded	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6001.22.09	--- Impregnated, coated, covered or laminated	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
6001.22.29	--- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
6001.29	-- Of other textile materials:									
6001.29.01	--- Stitch-bonded	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6001.29.09	--- Impregnated, coated, covered or laminated	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	--- Other:									
6001.29.21	---- Of wool or fine animal hair	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6001.29.29	---- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
	- Dresses:									
6104.41.02	-- Of wool or fine animal hair	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6104.42.02	-- Of cotton	12.5%	0	Free	Free	Free	Free	Free	Free	Free
6104.43.02	-- Of synthetic fibres	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6104.44.02	-- Of artificial fibres	12.5%	0	Free	Free	Free	Free	Free	Free	Free
6104.49.02	-- Of other textile materials	12.5%	0	Free	Free	Free	Free	Free	Free	Free
	- Skirts and divided skirts:									
6104.51.02	-- Of wool or fine animal hair	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6104.52.02	-- Of cotton	12.5%	0	Free	Free	Free	Free	Free	Free	Free
6104.53.02	-- Of synthetic fibres	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6104.59.02	-- Of other textile materials	12.5%	0	Free	Free	Free	Free	Free	Free	Free
	- Trousers, bib and brace overalls, breeches and shorts:									
6104.61.02	-- Of wool or fine animal hair	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6104.62.02	-- Of cotton	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6104.63.02	-- Of synthetic fibres	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6104.69.02	-- Of other textile materials	12.5%	0	Free	Free	Free	Free	Free	Free	Free
61.05	Men's or boys' shirts, knitted or crocheted:									
6105.10	- Of cotton:									
6105.10.02	-- Of sizes not exceeding 81 cm chest measurement	12.5%	0	Free	Free	Free	Free	Free	Free	Free
6105.10.12	-- Other sizes	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6105.20	- Of man-made fibres:									
6105.20.02	-- Of sizes not exceeding 81 cm chest measurement	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6105.20.12	-- Other sizes	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6105.90	- Of other textile materials									
6105.90.02	-- Of sizes not exceeding 81 cm chest measurement	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6105.90.12	-- Other sizes	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:									
6106.10	- Of cotton:									
6106.10.02	-- Blouses	12.5%	0	Free	Free	Free	Free	Free	Free	Free
6106.10.12	-- Other	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6106.20	- Of man-made fibres:									
6106.20.02	-- Blouses	12.5%	0	Free	Free	Free	Free	Free	Free	Free
6106.20.12	-- Other	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6106.90	- Of other textile materials:									
6106.90.02	-- Blouses	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
6106.90.12	-- Other	12.5%	0	Free	Free	Free	Free	Free	Free	Free
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:									
	- Underpants and briefs:									
6107.11.02	-- Of cotton	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6107.12.02	-- Of man-made fibres	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6107.19.00	-- Of other textile materials	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	- Nightshirts and pyjamas:									
6107.21.02	-- Of cotton	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6107.22.00	-- Of man-made fibres	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6107.29.00	-- Of other textile materials	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	- Other:									
6107.91.02	-- Of cotton	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6107.99.02	-- Of other textile materials	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted:									
	- Slips and petticoats:									
6108.11.02	-- Of man-made fibres	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6108.19.00	-- Of other textile materials	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	- Briefs and panties:									
6108.21.02	-- Of cotton	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6108.22.02	-- Of man-made fibres	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6108.29.02	-- Of other textile materials	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	- Nightdresses and pyjamas:									
6108.31.02	-- Of cotton	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6108.32.02	-- Of man-made fibres	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6108.39.00	-- Of other textile materials	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	- Other:									
6108.91.02	-- Of cotton	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6108.92.02	-- Of man-made fibres	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6108.99.02	-- Of other textile materials	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
61.09	T-shirts, singlets and other vests, knitted or crocheted:									
6109.10	- Of cotton:									
	-- T-shirts:									
6109.10.02	--- Of sizes not exceeding 81 cm chest measurement	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6109.10.12	--- Other sizes	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
6109.10.22	-- Other	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6109.90	- Of other textile materials:									
	-- T-shirts:									
6109.90.02	--- Of sizes not exceeding 81 cm chest measurement	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6109.90.12	--- Other sizes	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6109.90.22	-- Other	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:									
	- Of wool or fine animal hair:									
6110.11.02	-- Of wool	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6110.12.02	-- Of Kashmir (cashmere) goats	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6110.19.02	-- Other	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6110.20.02	- Of cotton	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6110.30.02	- Of man-made fibres	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6110.90.02	- Of other textile materials	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
61.11	Babies' garments and clothing accessories, knitted or crocheted:									
6111.20	- Of cotton:									
6111.20.01	-- Socks, ankle-socks and the like	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6111.20.05	-- Napkins	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6111.20.22	-- Other	12.5%	0	Free	Free	Free	Free	Free	Free	Free
6111.30	- Of synthetic fibres:									
6111.30.01	-- Socks, ankle-socks and the like	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6111.30.05	-- Napkins	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6111.30.22	-- Other	12.5%	0	Free	Free	Free	Free	Free	Free	Free
6111.90	- Of other textile materials:									
6111.90.01	-- Socks, ankle-socks and the like	12.5%	0	Free	Free	Free	Free	Free	Free	Free
6111.90.05	-- Napkins	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6111.90.22	-- Other	12.5%	0	Free	Free	Free	Free	Free	Free	Free
61.12	Track suits, ski suits and swimwear, knitted or crocheted:									
	- Track suits:									
6112.11.02	-- Of cotton	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6112.12.02	-- Of synthetic fibres	12.5%	0	Free	Free	Free	Free	Free	Free	Free
6112.19.02	-- Of other textile materials	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6112.20.00	- Ski suits	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
	- Men's or boys' swimwear:									
6112.31.02	-- Of synthetic fibres	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
6116.10.20	--- Of wool or fine animal hair	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
6116.10.90	--- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	- Other:									
6116.91.00	-- Of wool or fine animal hair	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
6116.92.00	-- Of cotton	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
6116.93.00	-- Of synthetic fibres	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
6116.99.00	-- Of other textile materials	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories:									
6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6117.80	- Other accessories:									
6117.80.02	-- Ties, bow ties and cravats	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	-- Other:									
6117.80.05	-- Rubberised	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6117.80.15	-- Elastic	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6117.80.19	-- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6117.90.00	- Parts	The rates applicable to the finished article for which the part has been designed	The end date applicable to the finished article for which the part has been designed	Parts	Parts	Parts	Parts	Parts	Parts	Free
CHAPTER 62 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED										
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03:									
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:									
6201.11.02	-- Of wool or fine animal hair	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6201.12.02	-- Of cotton	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6201.13.02	-- Of man-made fibres	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6201.19.02	-- Of other textile materials	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
	- Other:									
6201.91.02	-- Of wool or fine animal hair	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6201.92.02	-- Of cotton	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6201.93.02	-- Of man-made fibres	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6201.99.02	-- Of other textile materials	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.04:									
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:									
6202.11.00	-- Of wool or fine animal hair	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6202.12.00	-- Of cotton	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6202.13.00	-- Of man-made fibres	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6202.19.00	-- Of other textile materials	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
	- Other:									
6202.91.00	-- Of wool or fine animal hair	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6202.92.02	-- Of cotton	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6202.93.02	-- Of man-made fibres	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6202.99.00	-- Of other textile materials	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear):									
	- Suits:									
6203.11.02	-- Of wool or fine animal hair	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6203.12.02	-- Of synthetic fibres	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6203.19.02	-- Of other textile materials	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
	- Ensembles:									
6203.22.02	-- Of cotton	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6203.23.02	-- Of synthetic fibres	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6203.29.02	-- Of other textile materials	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	- Jackets and blazers:									
6203.31.02	-- Of wool or fine animal hair	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6203.32.02	-- Of cotton	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6203.33.02	-- Of synthetic fibres	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6203.39.02	-- Of other textile materials	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
	- Trousers, bib and brace overalls, breeches and shorts:									
6203.41.02	-- Of wool or fine animal hair	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6203.42.02	-- Of cotton	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6203.43.02	-- Of synthetic fibres	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6203.49.02	-- Of other textile materials	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):									
	- Suits:									
6204.11.00	-- Of wool or fine animal hair	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
6204.69.02	--- Trousers, breeches, shorts and jeans	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6204.69.19	--- Other	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
62.05	Men's or boys' shirts:									
6205.20	- Of cotton:									
6205.20.02	-- Of sizes not exceeding 81 cm chest measurement	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6205.20.12	-- Other sizes	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6205.30	- Of man-made fibres:									
6205.30.02	-- Of sizes not exceeding 81 cm chest measurement	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6205.30.12	-- Other sizes	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6205.90	- Of other textile materials:									
6205.90.02	-- Of sizes not exceeding 81 cm chest measurement	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6205.90.12	-- Other sizes	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
62.06	Women's or girls' blouses, shirts and shirt-blouses:									
6206.10	- Of silk or silk waste:									
6206.10.02	-- Blouses	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6206.10.12	-- Other	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6206.20	- Of wool or fine animal hair:									
6206.20.02	-- Blouses	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6206.20.08	-- Other	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6206.30	- Of cotton:									
6206.30.02	-- Blouses	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6206.30.12	-- Other	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6206.40	- Of man-made fibres:									
6206.40.02	-- Blouses	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6206.40.12	-- Other	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6206.90	- Of other textile materials:									
6206.90.02	-- Blouses	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6206.90.12	-- Other	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:									
	- Underpants and briefs:									
6207.11.02	-- Of cotton	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6207.19.02	-- Of other textile materials	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	- Nightshirts and pyjamas:									
6207.21.02	-- Of cotton	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
6207.22.02	-- Of man-made fibres	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6207.29.00	-- Of other textile materials	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	- Other:									
6207.91	-- Of cotton:									
6207.91.02	--- Bathrobes, dressing gowns and similar articles	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6207.91.12	--- Other	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6207.99	-- Of other textile materials:									
6207.99.02	--- Bathrobes, dressing gowns and similar articles	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6207.99.18	--- Other	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles:									
	- Slips and petticoats:									
6208.11.02	-- Of man-made fibres	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6208.19.02	-- Of other textile materials	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	- Nightdresses and pyjamas:									
6208.21.02	-- Of cotton	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6208.22.02	-- Of man-made fibres	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6208.29.02	-- Of other textile materials	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	- Other:									
6208.91	-- Of cotton:									
6208.91.01	--- Bathrobes, dressing gowns and similar articles	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6208.91.12	--- Other	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6208.92	-- Of man-made fibres:									
6208.92.01	--- Bathrobes, dressing gowns and similar articles	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6208.92.12	--- Other	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6208.99	-- Of other textile materials:									
6208.99.01	--- Bathrobes, dressing gowns and similar articles	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6208.99.12	--- Other	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
62.09	Babies' garments and clothing accessories:									
6209.20	- Of cotton:									
6209.20.01	-- Napkins	5.0%	0	Free	Free	Free	Free	Free	Free	Free
6209.20.09	-- Other	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6209.30	- Of synthetic fibres:									
6209.30.01	-- Napkins	5.0%	0	Free	Free	Free	Free	Free	Free	Free
6209.30.09	-- Other	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
6301.30.08	--- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres:									
6301.40.02	-- Knitted or crocheted	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	-- Other:									
6301.40.05	--- Of an area not exceeding 1 m2	5.0%	0	Free	Free	Free	Free	Free	Free	Free
6301.40.08	--- Other	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
6301.90	- Other blankets and travelling rugs:									
6301.90.02	-- Knitted or crocheted	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	-- Other:									
6301.90.05	--- Of an area not exceeding 1 m2	5.0%	0	Free	Free	Free	Free	Free	Free	Free
6301.90.08	--- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
63.02	Bed linen, table linen, toilet linen and kitchen linen:									
6302.10.00	- Bed linen, knitted or crocheted	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
	- Other bed linen, printed:									
6302.21	-- Of cotton:									
6302.21.01	--- Fitted sheets, frilled pillow-cases, cot covers, duvet covers, mattress covers, eiderdown cases, and quilt cases	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6302.21.09	--- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6302.22	-- Of man-made fibres:									
6302.22.01	--- Fitted sheets, frilled pillow-cases, cot covers, duvet covers, mattress covers, eiderdown cases, and quilt cases	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6302.22.09	--- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6302.29	-- Of other textile materials:									
6302.29.01	--- Fitted sheets, frilled pillow-cases, cot covers, duvet covers, mattress covers, eiderdown cases, and quilt cases	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6302.29.09	--- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
	- Other bed linen:									
6302.31	-- Of cotton:									
6302.31.01	--- Fitted sheets, frilled pillow-cases, cot covers, duvet covers, mattress covers, eiderdown cases, and quilt cases	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6302.31.09	--- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6302.32	-- Of man-made fibres:									
6302.32.01	--- Fitted sheets, frilled pillow-cases, cot covers, duvet covers, mattress covers, eiderdown cases, and quilt cases	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6302.32.09	--- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6302.39	-- Of other textile materials:									
6302.39.01	--- Fitted sheets, frilled pillow-cases, cot covers, duvet covers, mattress covers, eiderdown cases, and quilt cases	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
6306.99.09	--- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
63.07	Other made up articles, including dress patterns:									
6307.10.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
6307.20.00	- Life-jackets and life-belts	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
6307.90	- Other:									
	-- Flags, pennants and banners:									
6307.90.01	--- National flags	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6307.90.09	--- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6307.90.11	-- Sanitary towels	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6307.90.19	-- Cheese cloths and caps; wrist supporting straps; double combined or joined embroideries in the piece; loops and bands for umbrellas; weather seal	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6307.90.21	-- Knee supports and ankle supports	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6307.90.28	-- Other	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
63.08										
6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
63.09										
6309.00	Worn clothing and other worn articles:									
6309.00.01	- Clothing	\$2.34 per kg	3	\$1.56 per kg	\$0.78 per kg	Free	Free	Free	Free	Free
6309.00.11	- Footwear	\$2.34 per kg	5	\$1.87 per kg	\$1.40 per kg	\$0.94 per kg	\$0.47 per kg	Free	Free	Free
6309.00.19	- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials:									
6310.10.00	- Sorted	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6310.90.00	- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	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:									
	-- Gumboots:									
6401.10.02	--- Rubber	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	--- Other:									
6401.10.04	---- Children's sizes 0 to 9 1/2 inclusive	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6401.10.06	---- Children's size 10 to adults' size 4	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
6401.10.08	---- Other sizes	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
	-- Other footwear:									
6401.10.11	--- Not exceeding adults' size 4	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6401.10.19	--- Other sizes	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
	- Other footwear:									
6401.92	-- Covering the ankle but not covering the knee:									
	--- Gumboots:									
6401.92.02	---- Rubber	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	---- Other:									
6401.92.04	----- Children's sizes 0 to 9 1/2 inclusive	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6401.92.06	----- Children's size 10 to adults' size 4	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6401.92.09	----- Other sizes	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
	--- Other:									
6401.92.11	---- Children's sizes 0 to 9 1/2 inclusive	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6401.92.21	---- Children's size 10 to adults' size 4	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6401.92.29	---- Other sizes	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6401.99	-- Other:									
6401.99.01	--- Children's sizes 0 to 9 1/2 inclusive	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6401.99.11	--- Children's size 10 to adults' size 4	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6401.99.19	--- Other sizes	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
64.02	Other footwear with outer soles and uppers of rubber or plastics:									
	- Sports footwear:									
6402.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots:	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6402.19	-- Other:									
6402.19.01	--- Children's sizes 0 to 9 1/2 inclusive	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6402.19.11	--- Children's size 10 to adults' size 4	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6402.19.19	--- Other sizes	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs:									
6402.20.01	-- Children's sizes 0 to 9 1/2 inclusive	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6402.20.11	-- Children's size 10 to adults' size 4	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6402.20.19	-- Other sizes	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	- Other footwear:									
6402.91	-- Covering the ankle:									
6402.91.01	--- Children's sizes 0 to 9 1/2 inclusive	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6402.91.11	--- Children's size 10 to adults' size 4	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
6403.99.01	--- Children's sizes 0 to 9 1/2 inclusive	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6403.99.11	--- Children's size 10 to adults' size 4	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6403.99.19	--- Other sizes	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
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:									
6404.11	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:									
6404.11.01	--- Children's sizes 0 to 9 1/2 inclusive	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	--- Other sizes:									
	---- Having canvas uppers and rubber soles:									
6404.11.12	----- Children's size 10 to adults' size 4	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6404.11.15	----- Other sizes	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	---- Other:									
6404.11.21	----- Children's size 10 to adults' size 4	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6404.11.29	----- Other sizes	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6404.19	-- Other:									
6404.19.01	--- Children's sizes 0 to 9 1/2 inclusive	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	--- Other sizes:									
	---- Having canvas uppers and rubber soles:									
6404.19.12	----- Children's size 10 to adults' size 4	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6404.19.15	----- Other sizes	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
	---- Other:									
6404.19.21	----- Children's size 10 to adults' size 4	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6404.19.29	----- Other sizes	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
6404.20	- Footwear with outer soles of leather or composition leather:									
6404.20.01	-- Children's sizes 0 to 9 1/2 inclusive	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6404.20.11	-- Children's size 10 to adults' size 4	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6404.20.19	-- Other sizes	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
64.05	Other footwear:									
6405.10	- With uppers of leather or composition leather:									
6405.10.01	-- Ski-boots	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	-- Other:									
6405.10.11	--- Children's sizes 0 to 9 1/2 inclusive	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6405.10.21	--- Children's size 10 to adults' size 4	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6405.10.29	--- Other sizes	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
6405.20	- With uppers of textile materials:									
6405.20.01	-- Children's sizes 0 to 9 1/2 inclusive	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6405.20.11	-- Children's size 10 to adults' size 4	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6405.20.19	-- Other sizes	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
6405.90	- Other:									
6405.90.01	-- Ski-boots	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	-- Other:									
6405.90.11	--- Children's sizes 0 to 9 1/2 inclusive	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6405.90.21	--- Children's size 10 to adults' size 4	12.5%	5	10.0%	7.5%	5.0%	2.5%	Free	Free	Free
6405.90.29	--- Other sizes	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
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:									
6406.10.00	- Uppers and parts thereof, other than stiffeners	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6406.20.00	- Outer soles and heels, of rubber or plastics	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
	- Other:									
6406.91.00	-- Of wood	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
6406.99	-- Of other materials:									
	--- Parts of footwear:									
6406.99.02	---- Iron or steel toe-caps and stainless steel in-soles	0.0%	0	Free	Free	Free	Free	Free	Free	Free
6406.99.05	---- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
6406.99.09	--- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	CHAPTER 65									
	HEADGEAR AND PARTS THEREOF									
65.01										
6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	0.0%	0	Free	Free	Free	Free	Free	Free	Free
65.02										
6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	0.0%	0	Free	Free	Free	Free	Free	Free	Free
65.04										
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free
65.05										
	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:									
6505.10.00	- Hair-nets	5.0%	0	Free	Free	Free	Free	Free	Free	Free
6505.90.00	- Other	12.5%	7	10.7%	8.9%	7.1%	5.4%	3.6%	1.8%	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
7205.21.00	-- Of alloy steel	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7205.29.00	-- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03):									
7206.10.00	- Ingots	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7206.90.00	- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
72.07	Semi-finished products of iron or non-alloy steel:									
	- Containing by weight less than 0.25 % of carbon:									
7207.11.00	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7207.12.00	-- Other, of rectangular (other than square) cross-section	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7207.19.00	-- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7207.20.00	- Containing by weight 0.25 % or more of carbon	0.0%	0	Free	Free	Free	Free	Free	Free	Free
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated:									
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief:	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Other, in coils, not further worked than hot-rolled, pickled:									
7208.25.00	-- Of a thickness of 4.75 mm or more	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7208.26.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7208.27.00	-- Of a thickness of less than 3 mm	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Other, in coils, not further worked than hot-rolled:									
7208.36.00	-- Of a thickness exceeding 10 mm	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7208.37.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7208.38.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7208.39.00	-- Of a thickness of less than 3 mm	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7208.40	- Not in coils, not further worked than hot-rolled, with patterns in relief:									
7208.40.10	-- Of a width exceeding 1.95 m and of a thickness exceeding 4.75 mm	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7208.40.90	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Other, not in coils, not further worked than hot-rolled:									
7208.51	-- Of a thickness exceeding 10 mm:									
7208.51.10	--- Rolled on four faces or in a closed box pass, of a width not exceeding 1,250mm, without patterns in relief and having a minimum yield point of other than 355 MPa	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
	--- Other:									
7208.51.50	---- Of a width exceeding 1.95 m	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7208.51.90	---- Other	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free
7208.52	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm									
7208.52.10	--- Rolled on four faces or in a closed box pass, of a width not exceeding 1,250mm, without patterns in relief and having a minimum yield point of other than 355 Mpa	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
	-- Other:									
7215.50.20	--- Containing by weight less than 0.6 % of carbon	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	--- Containing by weight 0.6 % or more of carbon:									
7215.50.30	---- Straightened wire not exceeding 13 mm in diameter	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7215.50.90	---- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7215.90.00	- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
72.16	Angles, shapes and sections of iron or non-alloy steel:									
7216.10	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:									
7216.10.01	-- U sections 76 mm x 38 mm x 6.7 kg/m	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7216.10.09	-- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:									
7216.21	-- L sections:									
7216.21.01	--- Equal angles	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7216.21.09	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7216.22.00	-- T sections	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:									
7216.31	-- U sections:									
7216.31.01	--- 102 mm x 51 mm x 10.4 kg/m ²	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7216.31.09	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7216.32.00	-- I sections	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7216.33.00	-- H sections	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:									
7216.40.01	-- Equal angled L sections, 80 mm x 80 mm by 5 mm to 13 mm in thickness	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7216.40.09	-- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:									
7216.61.00	-- Obtained from flat-rolled products	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7216.69.00	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Other:									
7216.91.00	-- Cold-formed or cold-finished from flat-rolled products:	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7216.99.00	-- Other:	5.0%	0	Free	Free	Free	Free	Free	Free	Free
72.17	Wire of iron or non-alloy steel:									
7217.10.00	- Not plated or coated, whether or not polished	5.0%	5	4.0%	3.0%	2.0%	1.0%	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
7318.24.00	-- Cotter-pins	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7318.29.00	-- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettes 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:									
7319.20.00	- Safety pins	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7319.30.00	- Other pins	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7319.90.00	- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
73.20	Springs and leaves for springs, of iron or steel:									
7320.10	- Leaf-springs and leaves therefor:									
	-- Laminated undercarriage springs (but not including shackles therefor):									
	--- For use in the assembly of motor vehicles as may be determined by the Minister in accordance with section 14 of this Act:									
7320.10.02	---- For the passenger motor vehicles of heading 87.03, and other vehicles of heading 87.04 of a g.v.w. not exceeding 3,500 kg	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
7320.10.03	---- For the vehicles of headings 87.02 and 87.05, and road tractors of heading 87.01 and vehicles of heading 87.04 of a g.v.w. exceeding 3,500 kg but not exceeding 10,500 kg	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
7320.10.05	---- For other vehicles exceeding 10,500 kg	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7320.10.09	--- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
7320.10.19	-- Other automotive springs	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7320.10.29	-- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
7320.20	- Helical springs:									
	-- Coiled suspension and seat springs:									
	--- For use in the assembly of motor vehicles as may be determined by the Minister in accordance with Section 14 of this Act:									
7320.20.02	---- For the passenger motor vehicles of heading 87.03, and other vehicles of the heading 87.04 of a g.v.w. not exceeding 3,500 kg	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
7320.20.03	---- For the vehicles of headings 87.02 and 87.05, and road tractors of heading 87.01 and vehicles of heading 87.04 of a g.v.w. exceeding 3,500 kg but not exceeding 10,500 kg	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7320.20.05	---- For other vehicles exceeding 10,500 kg	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7320.20.09	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7320.20.19	-- Other automotive springs	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7320.20.29	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7320.90	- Other:									
	-- Coiled suspension and seat springs:									
	--- For use in the assembly of motor vehicles as may be determined by the Minister in accordance with Section 14 of this Act:									
7320.90.02	---- For the passenger motor vehicles of heading 87.03, and other vehicles of the heading 87.04 of a g.v.w. not exceeding 3,500 kg	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed air or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:									
7612.10.00	- Collapsible tubular containers	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7612.90	- Other:									
7612.90.01	-- Storage tanks	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7612.90.09	-- Returned empty containers identifiable as such to the satisfaction of Customs	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	-- Other:									
7612.90.11	--- Not exceeding 1 litre capacity	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7612.90.19	--- Exceeding 1 litre capacity	0.0%	0	Free	Free	Free	Free	Free	Free	Free
76.13										
7613.00.00	Aluminium containers for compressed or liquefied gas	0.0%	0	Free	Free	Free	Free	Free	Free	Free
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:									
7614.10.00	- With steel core	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7614.90.00	- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium:									
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like									
7615.11.00	-- Pot scourers and scouring or polishing pads, gloves and the like	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7615.19.00	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7615.20.00	- Sanitary ware and parts thereof	5.0%	0	Free	Free	Free	Free	Free	Free	Free
76.16	Other articles of aluminium:									
7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washer and similar articles:									
7616.10.01	-- Rivets, cotters and cotter-pins	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7616.10.09	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Other:									
7616.91.00	-- Cloth, grill, netting and fencing, of aluminium wire	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7616.99	-- Other:									
7616.99.10	--- Hand knitting needles and hand knitting pins; crochet hooks	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7616.99.20	--- Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7616.99.30	--- Expanded metal	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7616.99.40	--- Fittings for ships, boats and other vessels	5.0%	0	Free	Free	Free	Free	Free	Free	Free
7616.99.50	--- Nose rings for animals; clips, tags, rings and the like for the identification of animals, birds or fish	0.0%	0	Free	Free	Free	Free	Free	Free	Free
7616.99.90	--- Other	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
	- Other pumps; liquid elevators:									
8413.81	-- Pumps:									
8413.81.01	--- Hydraulic steering pumps specially suited for motor vehicles	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8413.81.09	--- Submersible pumps	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8413.81.19	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8413.82.00	-- Liquid elevators	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Parts:									
8413.91	-- Of pumps:									
	--- Of fuel, lubricating or cooling medium pumps for internal combustion engines:									
8413.91.01	---- Of lubricating oil pumps	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8413.91.09	---- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8413.91.11	--- Of submersible pumps	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	--- Other:									
8413.91.21	---- Of hydraulic steering pumps specially suited for motor vehicles	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8413.91.29	---- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8413.92.00	-- Of liquid elevators	5.0%	0	Free	Free	Free	Free	Free	Free	Free
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:									
8414.10	- Vacuum pumps:									
8414.10.01	-- Suited for use with motor vehicles	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8414.10.09	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8414.20.00	- Hand- or foot-operated air pumps	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8414.30.00	- Compressors of a kind used in refrigerating equipment	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Fans:									
8414.51.00	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8414.59	-- Other:									
8414.59.01	--- Fans for vehicle engines	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8414.59.09	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8414.80	- Other:									
8414.80.01	-- Compressor outfits	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	-- Other compressors:									
8414.80.11	--- Free-piston generators for gas turbines; compressors for mounting in motor vehicles	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8414.80.19	--- Other	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
8414.80.29	-- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8414.90	- Parts:									
	-- Of compressor outfits:									
8414.90.01	--- Mounted on a wheeled chassis	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8414.90.09	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	-- Of other compressors:									
8414.90.11	--- Of a kind used in refrigerating equipment	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8414.90.19	--- Of free-piston generators for gas turbines; of compressors for mounting in motor vehicles	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8414.90.29	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	-- Of vacuum pumps:									
8414.90.31	--- Suited for use with motor vehicles	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8414.90.39	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	-- Of fans and hoods:									
8414.90.41	--- Of fans for vehicle engines	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8414.90.49	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8414.90.59	-- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
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:									
8415.10.10	- Window or wall types, self-contained or "split-system"	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8415.20.00	- Of a kind used for persons in motor vehicles	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Other:									
8415.81.00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
8415.82.10	-- Other, incorporating a refrigerating unit	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
8415.83.10	-- Not incorporating a refrigerating unit	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8415.90.00	- Parts	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash discharger and similar appliances:									
8416.10.00	- Furnace burners for liquid fuel	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8416.20.00	- Other furnace burners, including combination burners	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8416.90.00	- Parts	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
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:									
8417.10.01	-- Industrial	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
8425.39.00	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Jacks; hoists of a kind used for raising vehicles:									
8425.41.00	-- Built-in jacking systems of a type used in garage	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8425.42	-- Other jacks and hoists, hydraulic:									
8425.42.01	--- Jacks, portable	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8425.42.11	--- Trolley jacks	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8425.42.29	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8425.49	-- Other:									
8425.49.01	--- Jacks, portable	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8425.49.11	--- Trolley jacks	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8425.49.29	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:									
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:									
8426.11.00	-- Overhead travelling cranes on fixed support	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8426.12	-- Mobile lifting frames on tyres and straddle carriers:									
8426.12.01	--- Straddle carriers	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8426.12.09	--- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8426.19.00	-- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8426.20.00	- Tower cranes	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8426.30.00	- Portal or pedestal jib cranes	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	- Other machinery, self-propelled:									
8426.41.00	-- On tyres	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8426.49.00	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Other machinery:									
8426.91.00	-- Designed for mounting on road vehicles	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8426.99.00	-- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment:									
8427.10.00	- Self-propelled trucks powered by an electric motor	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8427.20.00	- Other self-propelled trucks	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8427.90.00	- Other trucks	5.0%	0	Free	Free	Free	Free	Free	Free	Free
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):									
8428.10.00	- Lifts and skip hoists	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8428.20.00	- Pneumatic elevators and conveyors	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
8486.40.31	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	--- Other machines and apparatus:									
8486.40.35	---- Mechanical appliances	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8486.40.39	---- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8486.90	- Parts and accessories:									
8486.90.01	-- Of apparatus for the projection or drawing of circuit patterns and other photographic apparatus	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8486.90.05	-- Parts of centrifuges, including centrifugal dryers	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8486.90.09	-- Of drawing, marking-out or mathematical calculating instruments	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8486.90.11	-- Parts of lifting, handling, loading or unloading machinery	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8486.90.15	-- Parts of machines and apparatus for soldering, brazing or welding; of machines and apparatus for hot spraying metals or cermets	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	-- Parts of machines and apparatus for the treatment of semiconductor materials by a process involving a change of temperature:									
8486.90.19	--- Of furnaces and ovens	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8486.90.21	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	-- Parts of machine tools for working rubber or plastics:									
8486.90.25	--- Dies for extruding plastics	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8486.90.29	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8486.90.31	-- Parts of machine tools for working other materials	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8486.90.35	-- Of microscopes; of diffraction apparatus	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8486.90.39	-- Parts of spraying appliances for etching, developing, stripping or cleaning, and the like	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	-- Parts of other electrical machines and apparatus:									
8486.90.41	--- Of particle accelerators	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8486.90.45	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8486.90.49	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter:									
8487.10.00	- Ships' or boats' propellers and blades therefor	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8487.90	- Other:									
8487.90.01	-- Lubricators, grease cups, grease nipples	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8487.90.09	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	CHAPTER 85									
	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF: SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES									
85.01	Electric motors and generators (excluding generating sets):									
8501.10.00	- Motors of an output not exceeding 37.5 W	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
8501.64.00	-- Of an output exceeding 750 kVA	5.0%	0	Free	Free	Free	Free	Free	Free	Free
85.02	Electric generating sets and rotary converters:									
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):									
8502.11.00	-- Of an output not exceeding 75 kVA	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8502.12.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8502.13.00	-- Of an output exceeding 375 kVA	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Other generating sets									
8502.31	-- Wind-powered:									
8502.31.10	--- Wind powered generating sets with an output of 10 kW or more	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8502.31.90	--- Wind powered generating sets with an output of less than 10 kW	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8502.39.00	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8502.40.00	- Electric rotary converters	5.0%	0	Free	Free	Free	Free	Free	Free	Free
85.03										
8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02:									
	- Of motors:									
8503.00.01	-- Exceeding 373 W but not exceeding 55 kW	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8503.00.09	-- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8503.00.19	- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors:									
8504.10	- Ballasts for discharge lamps or tubes:									
8504.10.01	-- Having a rated input voltage exceeding 240 volts	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8504.10.09	-- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	- Liquid dielectric transformers:									
8504.21.00	-- Having a power handling capacity not exceeding 650 kVA	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8504.22.00	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,00kVA	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8504.23.00	-- Having a power handling capacity exceeding 10,000 kVA	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
	- Other transformers:									
8504.31	-- Having a power handling capacity not exceeding 1 kVA:									
8504.31.01	--- Having a rated input voltage exceeding 240 volts	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8504.31.09	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8504.32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16kVA:									
8504.32.01	--- Having a rated input voltage exceeding 240 volts	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8504.32.09	--- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
8515.31	-- Fully or partly automatic:									
8515.31.01	--- Plasma arc	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8515.31.09	--- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8515.39	-- Other:									
8515.39.01	--- Plasma arc	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8515.39.09	--- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8515.80	- Other machines and apparatus:									
8515.80.01	-- Resistance welding machines for welding plastics	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8515.80.09	-- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8515.90	- Parts:									
8515.90.01	-- Of soldering irons and guns	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8515.90.09	-- Of plasma arc welding machines	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8515.90.11	-- Of resistance welding machines for welding plastics	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8515.90.19	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating and soil heating apparatus; electro-thermic hair-dressing apparatus (e.g., hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45									
8516.10.00	- Electric instantaneous or storage water heaters and immersion heater	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	- Electric space heating apparatus and electric soil heating apparatus									
8516.21.00	-- Storage heating radiators	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8516.29	-- Other:									
8516.29.01	--- Soil heating apparatus	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8516.29.09	--- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	- Electro-thermic hair-dressing or hand-drying apparatus:									
8516.31.00	-- Hair dryers	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8516.32.00	-- Other hair-dressing apparatus	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8516.33.00	-- Hand-drying apparatus	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8516.40.00	- Electric smoothing irons	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8516.50.00	- Microwave ovens	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:									
8516.60.01	-- Domestic stoves and ranges	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	-- Other:									
8516.60.11	--- Coffee roasting appliances	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8516.60.19	--- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
	---- Of a width exceeding 6.5 mm:									
8523.29.35	----- Videotape	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8523.29.39	----- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8523.29.49	--- Other, recorded	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8523.40	- Optical media:									
8523.40.01	-- Discs for laser reading systems, unrecorded	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8523.40.09	-- Discs for laser reading systems, recorded	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8523.40.19	-- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Semiconductor media:									
8523.51.00	-- Solid-state non-volatile storage devices	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8523.52	-- "Smart cards":									
8523.52.01	--- "Smart cards" consisting only of a single electronic integrated circuit, and parts thereof	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8523.52.09	--- "Smart cards" consisting of two or more electronic integrated circuits, and parts thereof	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8523.59.00	-- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8523.80.00	- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders:									
8525.50.00	- Transmission apparatus	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8525.60.00	- Transmission apparatus incorporating reception apparatus	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8525.80.00	- Television cameras, digital cameras and video camera recorders	0.0%	0	Free	Free	Free	Free	Free	Free	Free
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:									
8526.10.00	- Radar apparatus	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Other:									
8526.91.00	-- Radio navigational aid apparatus	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8526.92	-- Radio remote control apparatus:									
8526.92.01	--- Specially designed for use with toys	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8526.92.09	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
85.27	Reception apparatus for 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:									
8527.12.00	-- Pocket-size radio cassette-players	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8527.13.00	-- Other apparatus combined with sound recording or reproducing apparatus	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8527.19	-- Other:									
8527.19.01	--- Portable radios, other than mantel radios	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8527.19.09	--- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:									
8703.21	-- Of a cylinder capacity not exceeding 1,000 cc:									
8703.21.10	--- Motor-homes being vehicles for the transport of persons, specially equipped for habitation (for example - with sleeping, cooking, toilet facilities, etc.)	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
8703.21.30	--- Ambulances	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
8703.21.80	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:									
8703.22.10	--- Motor-homes being vehicles for the transport of persons, specially equipped for habitation (for example - with sleeping, cooking, toilet facilities, etc.)	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
8703.22.30	--- Ambulances	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
8703.22.80	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:									
8703.23.10	--- Motor-homes being vehicles for the transport of persons, specially equipped for habitation (for example - with sleeping, cooking, toilet facilities, etc.)	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
8703.23.30	--- Ambulances	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
8703.23.80	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8703.24	-- Of a cylinder capacity exceeding 3,000 cc:									
8703.24.10	--- Motor-homes being vehicles for the transport of persons, specially equipped for habitation (for example - with sleeping, cooking, toilet facilities, etc.)	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
8703.24.30	--- Ambulances	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
8703.24.80	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8703.31	-- Of a cylinder capacity not exceeding 1,500 cc:									
8703.31.10	--- Motor-homes being vehicles for the transport of persons, specially equipped for habitation (for example - with sleeping, cooking, toilet facilities, etc.)	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
8703.31.30	--- Ambulances	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
8703.31.80	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:									
8703.32.10	--- Motor-homes being vehicles for the transport of persons, specially equipped for habitation (for example - with sleeping, cooking, toilet facilities, etc.)	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
8703.32.30	--- Ambulances	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
8703.32.80	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8703.33	-- Of a cylinder capacity exceeding 2,500 cc:									
8703.33.10	--- Motor-homes being vehicles for the transport of persons, specially equipped for habitation (for example - with sleeping, cooking, toilet facilities, etc.)	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
8703.33.30	--- Ambulances	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
8703.33.80	--- Other	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8703.90	- Other:									
8703.90.10	--- Motor-homes being vehicles for the transport of persons, specially equipped for habitation (for example - with sleeping, cooking, toilet facilities, etc.)	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free

HS CODE (2007)	Description	MFN Applied Tariff Rate 1 January 2009	Staging category	Year 1 (EIF)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 and subsequent years
	-- Other:									
8708.70.11	--- For the tractors of subheadings 8701.10 and 8701.90	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8708.70.19	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8708.80	- Suspension systems and parts thereof (including shock-absorbers):									
8708.80.01	-- Suspension shock-absorbers	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8708.80.09	-- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	- Other parts and accessories:									
8708.91	-- Radiators and parts thereof:									
8708.91.02	--- For the tractors of subheadings 8701.10, 8701.30 and 8701.90	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8708.91.08	--- Other	5.0%	7	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free
8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof:									
	--- Components for use in the assembly, completion or manufacture of motor vehicles in accordance with Section 14 of this Act, as may be determined by the Minister:									
8708.92.02	---- For the passenger motor vehicles of heading 87.03, and other vehicles of heading 87.04 of a g.v.w. not exceeding 3,500 kg	12.5%	3	8.3%	4.2%	Free	Free	Free	Free	Free
8708.92.05	---- For the vehicles of headings 87.02, 87.05 and road tractors of heading 87.01, and vehicles of heading 87.04 of a g.v.w. exceeding 3,500 kg but not exceeding 10,500 kg	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8708.92.09	---- For other vehicles exceeding 10,500 kg	0.0%	0	Free	Free	Free	Free	Free	Free	Free
	--- Other:									
8708.92.11	---- Silencers	5.0%	0	Free	Free	Free	Free	Free	Free	Free
	---- Other:									
8708.92.21	----- For the tractors of subheadings 8701.10, 8701.30 and 8701.90	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8708.92.29	----- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8708.93	-- Clutches and parts thereof:									
8708.93.01	--- For the tractors of subheadings 8701.10, 8701.30 and 8701.90	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8708.93.09	--- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof:									
8708.94.01	--- Of plastics	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
	--- Other:									
8708.94.11	---- For the tractors of subheadings 8701.10, 8701.30 and 8701.90	0.0%	0	Free	Free	Free	Free	Free	Free	Free
8708.94.19	---- Other	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8708.95.00	-- Safety airbags with inflator system; parts thereof	5.0%	0	Free	Free	Free	Free	Free	Free	Free
8708.99	-- Other:									
	--- Chassis:									
8708.99.01	---- For electrically propelled vehicles	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free
8708.99.09	---- Other	5.0%	3	3.3%	1.7%	Free	Free	Free	Free	Free

Appendix 2-A-1

Tariff Rate Quota Administration: Korea

1. This Appendix applies to TRQs provided for in this Agreement and sets out modifications to the HSK that reflect the TRQs that Korea shall apply to certain originating goods under this Agreement. In particular, originating goods of New Zealand included under this Appendix shall be subject to the rates of duty as set out in this Appendix in lieu of the rates of duty specified in Chapters 1 through 97 of the HSK. Notwithstanding any other provision of the HSK, originating goods of New Zealand in the quantities described in this Appendix shall be permitted entry into the territory of Korea as provided in this Appendix. Furthermore, any quantity of originating goods imported from New Zealand under a TRQ provided for in this Appendix shall not be counted toward the in-quota amount of any TRQ provided for such goods elsewhere in the HSK.

*Milk or Cream Powder less than 1.5% fat and buttermilk,
Milk and Cream Powder sweetened and unsweetened over 1.5% fat (Whole Milk Powder),
Milk and Cream (Evaporated) sweetened or unsweetened and/or not concentrated*

2. (a) The aggregate quantity of originating goods of New Zealand described in subparagraph (c) that shall be permitted to enter duty free in a particular year is specified below:

Year	Quantity (Metric Tonnes)
1	1,500
2	1,545
3	1,591
4	1,639
5	1,688
6	1,739
7	1,791
8	1,845
9	1,900
10	1,957

After year 10, the in-quota quantity shall remain the same as the quantity of year 10.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be treated in accordance with staging category E as described in paragraph 3(p) of Annex 2-A.
- (c) Subparagraphs (a) and (b) apply to the following HSK provisions:
0402101010, 0402101090, 0402109000, 0403901000, 0402211000,
0402219000, 0402290000, 0402911000, 0402919000, 0402991000,
and 0402999000.

Butter and other fats and oils derived from milk

3. (a) The aggregate quantity of originating goods of New Zealand described in subparagraph (c) that shall be permitted to enter duty free in a particular year is specified below:

Year	Quantity (Metric Tonnes)
1	800
2	824
3	849
4	874
5	900
6	927
7	955
8	984
9	1,013
10	Unlimited

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category 10 as described in paragraph 3(f) of Annex 2-A.
- (c) Subparagraphs (a) and (b) apply to the following HSK provisions: 0405100000 and 0405900000.

Fresh, grated or powdered, processed, and all other cheeses

4. (a) The aggregate quantity of originating goods of New Zealand described in subparagraph (c) that shall be permitted to enter duty free in a particular year is specified below:

Year	Quantity (Metric Tonnes)
1	7,000
2	7,210
3	7,426
4	7,649
5	7,879
6	8,115
7	5,669
8	5,839
9	6,014
10	6,194
11	6,380
12	2,112
13	2,175
14	2,241
15	Unlimited

The Korea Dairy and Beef Farmers Association shall administer these TRQs and allocate the in-quota quantity to historical and new importers through a licensing system. Quotas will be allocated in commercially viable shipping quantities and, to the maximum extent possible, in the amounts that importers request.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with:
- (i) staging category 7 as described in paragraph 3(e) of Annex 2-A for the following HSK provision: 0406901000;
 - (ii) staging category 12 as described in paragraph 3(g) of Annex 2-A for the following HSK provision: 0406101010; and
 - (iii) staging category 15 as described in paragraph 3(i) of Annex 2-A for the following HSK provisions: 0406101020, 0406101090, 0406200000, 0406300000, 0406902000, 0406903000, 0406904000 and 0406909000.
- (c) Subparagraphs (a) and (b) apply to the following HSK provisions:

- (i) from year 1 through year 6, 0406101010, 0406101020, 0406101090, 0406200000, 0406300000, 0406901000, 0406902000, 0406903000, 0406904000 and 0406909000;
- (ii) from year 7 through year 11, 0406101010, 0406101020, 0406101090, 0406200000, 0406300000, 0406902000, 0406903000, 0406904000 and 0406909000; and
- (iii) from year 12 through year 14, 0406101020, 0406101090, 0406200000, 0406300000, 0406902000, 0406903000, 0406904000 and 0406909000.

Mussels

5. (a) The aggregate quantity of originating goods of New Zealand described in subparagraph (c) that shall be permitted to enter duty free in a particular year is specified below:

Year	Quantity (metric tonnes)
1	1,600
2	1,701
3	1,808
4	1,922
5	2,043
6	2,172
7	2,308
8	2,454
9	2,608
10	2,773
11	2,947
12	3,133
13	3,331
14	3,540
15	3,763
16	3,999

After year 16, the in-quota quantity shall remain the same as the quantity of year 16.

From the first day of the quota year, 50 percent of the in-quota quantity for mussels shall enter on a first-come, first-served basis. Where Korea uses a first-come, first-served basis, Korea shall, on the request of New Zealand, provide information on the quantity of quota filled for this product.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be treated in accordance with staging category E as described in paragraph 3(p) of Annex 2-A.
- (c) Subparagraphs (a) and (b) apply to the following HSK provision: 1605909040.

Prepared dry milk and other

6. (a) The aggregate quantity of originating goods of New Zealand described in subparagraph (c) that shall be permitted to enter duty free in a particular year is specified below:

Year	Quantity (Metric Tonnes)
1	230
2	235
3	239
4	244
5	249
6	254
7	259
8	264
9	269
10	275
11	280
12	286
13	3
14	3
15	Unlimited

The Korea Dairy and Beef Farmers Association shall administer these TRQs and allocate the in-quota quantity to historical and new importers through a licensing system. Quotas will be allocated in commercially viable shipping quantities and, to the maximum extent possible, in the amounts that importers request.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with:
- (i) staging category 13 as described in paragraph 3(h) of Annex 2-A for the following HSK provision: 1901101010; and
 - (ii) staging category 15 as described in paragraph 3(i) of Annex 2-A for the following HSK provision: 1901101090.
- (c) Subparagraphs (a) and (b) apply to the following HSK provisions:
- (i) from year 1 through year 12, 1901101010 and 1901101090; and
 - (ii) from year 13 through year 14, 1901101090.

ANNEX 2-B

AGRICULTURAL SAFEGUARD MEASURES

Schedule of Korea

1. This Annex sets out those originating goods that may be subject to agricultural safeguard measures under Article 2.14, the trigger levels for applying such measures, and the maximum duty that may be applied each year for each such good.

For beef as covered below;

Coverage: HSK provisions 0201100000, 0201201000, 0201209000, 0201300000, 0202100000, 0202201000, 0202209000 and 0202300000

Year	1	2	3	4	5	6
Trigger Level (MT)	37,000	37,740	38,495	39,265	40,050	40,851
Safeguard Duty (%)	40	40	40	40	40	30

Year	7	8	9	10	11	12
Trigger Level (MT)	41,668	42,501	43,351	44,218	45,103	46,005
Safeguard Duty (%)	30	30	30	30	24	24

Year	13	14	15	16
Trigger Level (MT)	46,925	47,863	48,821	NA
Safeguard Duty (%)	24	24	24	0

2. For greater certainty, no agricultural safeguard measure shall be applied or maintained after the date the safeguard duties set out above are zero.

CHAPTER 3 RULES OF ORIGIN AND ORIGIN PROCEDURES

Section A: Rules of Origin

Article 3.1 : Definitions

For the purposes of this Chapter:

aquaculture means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seed stock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;

CIF value means the value of an imported good at the time of importation, inclusive of freight, insurance, packing and other costs incurred in transporting the good to the importation port;

exporter means a person located in the territory of a Party from where a good is exported by such a person;

FOB means the free-on-board value of a good, inclusive of the cost of transport to the port or site of final shipment abroad;

Generally Accepted Accounting Principles means recognised consensus or substantial authoritative support given in the territory of a Party with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information, and the preparation of financial statements. Generally Accepted Accounting Principles may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures;

good means any merchandise, product, article, or material;

identical and interchangeable goods and materials means goods and materials of the same kind and commercial quality, possessing the same technical and physical characteristics, and which cannot be distinguished from one another by a mere visual examination for origin purposes;

material means a good that is used or consumed in the production of, or physically incorporated into, another good;

material that is self-produced means a material that is produced by a producer of a good and used or consumed in the production of that good;

non-originating good or **non-originating material** means a good or material that does not qualify as originating under this Chapter;

origin declaration means an appropriate statement as to the origin of the goods made by the exporter or producer;

producer means a person who engages in the production of a good in the territory of a Party; and

production means methods of obtaining goods, including growing, mining, harvesting, fishing, breeding, raising, trapping, hunting, manufacturing, cultivating, extracting, gathering, collecting, capturing, farming, processing, or assembling a good.

Article 3.2 : Originating Goods

For the purposes of this Agreement, a good shall be treated as originating if it meets all the applicable requirements of this Chapter and:

- (a) is wholly obtained or produced within the meaning of Article 3.3;
- (b) is produced entirely in the territory of one or both of the Parties using non-originating material that conforms to a change in tariff classification, a Regional Value Content (as provided for in Article 3.4) or other requirements as specified in Annex 3-A; or
- (c) is produced entirely in the territory of one or both of the Parties, exclusively from originating materials.

Article 3.3 : Wholly Obtained or Produced Goods

For the purposes of Article 3.2(a) the following goods shall be considered as wholly obtained or produced:

- (a) minerals and other naturally occurring substances taken or extracted from the territory of a Party;
- (b) plant and plant goods, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants, grown and harvested, picked or gathered in the territory of a Party;
- (c) live animals born and raised in the territory of a Party;
- (d) goods obtained from live animals born and raised in the territory of a Party;
- (e) goods obtained from hunting, trapping, fishing, aquaculture, gathering, or capturing conducted within the land, internal waters and territorial sea of a Party;

- (f) goods of sea-fishing and other marine life taken from the Exclusive Economic Zone of a Party under that Party's applicable law, or from the high seas in accordance with international law, by a vessel registered or recorded with a Party and entitled to fly the flag of that Party;
- (g) goods produced on board a factory ship from the goods referred to in subparagraph (f), provided such factory ship is registered or recorded with a Party and entitled to fly its flag;
- (h) goods other than goods of sea-fishing and other marine life, taken or extracted from the seabed, ocean floor, or subsoil, outside the territory of one or both of the Parties by a Party or a person of a Party, provided that the Party or person of the Party has rights to exploit that seabed, ocean floor, or subsoil in accordance with *Part XI of the United Nations Convention on the Law of the Sea*;
- (i) waste and scrap derived from:
 - (i) production or consumption in the territory of a Party provided that such waste and scrap is fit only for the recovery of raw materials; or
 - (ii) used goods collected in the territory of a Party provided that such goods are fit only for the recovery of raw materials;
- (j) goods collected from the territory of a Party which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for disposal or recovery of parts or raw materials; or
- (k) goods produced entirely in the territory of a Party exclusively from goods referred to in this Article or from their derivatives.

Article 3.4 : Regional Value Content

1. Where Annex 3-A provides for a regional value content requirement, the formula for calculating the regional value content shall be either:

- (a) Build-down formula

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

- (b) Build-up formula

$$RVC = \frac{VOM}{FOB} \times 100$$

where,

RVC is the regional value content, expressed as a percentage;

FOB is the free-on-board value of the good as defined in Article 3.1;

VNM is the value of non-originating materials, other than indirect materials, acquired and used by the producer in the production of the good; VNM does not include the value of a material that is self-produced; and

VOM is the value of originating materials.

2. All costs considered for the calculation of regional value content shall be based on the Generally Accepted Accounting Principles applicable in the territory of the Party where the good is produced.
3. When an originating good is used in the subsequent production of another good, no account shall be taken of the non-originating materials contained in the originating good for the purposes of determining the originating status of the subsequently produced good.
4. When a non-originating good is used in the subsequent production of another good, an account shall be taken only of the non-originating materials contained in the non-originating good for the purposes of determining the originating status of the subsequently produced good.

Article 3.5 : Value of Materials

1. The value of the materials shall be:
 - (a) for a material imported directly by the producer of a good: the CIF value at the time of importation of the material;
 - (b) for a material acquired by the producer in the territory where the good is produced: the transaction value; or
 - (c) for a self-produced material or where the relationship between the producer of the good and the seller of the material influence the price actually paid or payable for the material: the sum of all costs incurred in the production of the material, including general expenses. Additionally, it will be possible to add an amount for profit equivalent to the profit added in the normal course of trade.
2. For originating materials, the following expenses, where not included under paragraph 1, may be added to the value of the material:
 - (a) the costs of freight, insurance, packing, and all other costs incurred in transporting the material within a Party's territory or between the territories of the Parties to the location of the producer;

- (b) duties, taxes, and customs brokerage fees on the material paid in the territory of one or both of the Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable; and
- (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of renewable scrap or by-product.

3. For non-originating materials, the following expenses, where included under paragraph 1, may be deducted from the value of the material:

- (a) the costs of freight, insurance, packing, and all other costs incurred in transporting the material within a Party's territory or between the territories of the Parties to the location of the producer;
- (b) duties, taxes, and customs brokerage fees on the material paid in the territory of one or both of the Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable;
- (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of renewable scrap or by-product; and
- (d) the cost of originating materials used in the production of the non-originating material in the territory of a Party.¹

4. The values referred to above shall be determined pursuant to the Customs Valuation Agreement. The principles of the Customs Valuation Agreement shall apply to domestic transactions, with such modifications as may be required by the circumstances, as would apply to international transactions.

Article 3.6 : Accumulation

1. Originating goods or materials of a Party, incorporated into a good in the territory of the other Party, shall be considered as originating in the territory of the other Party.

2. A good is originating where the good is produced in the territory of one or both of the Parties by one or more producers, provided that the good satisfies the requirements in Article 3.2 and all other applicable requirements in this Chapter.

¹ For greater certainty and for the purposes of Articles 3.5.2(a) and 3.5.3(a) "costs of freight" includes the costs of all types of freight, including in-land freight incurred within a Party's territory, regardless of the mode of transportation.

Article 3.7 : De Minimis

1. A good that does not satisfy a change in tariff classification requirement pursuant to Annex 3-A is nonetheless originating if:
 - (a) the value of all non-originating materials that have been used or consumed in the production of the good and do not satisfy the applicable change in tariff classification requirement does not exceed 10 percent of the FOB value of the good; and
 - (b) the good meets all other applicable requirements in this Chapter.
2. The value of such non-originating materials shall, however, be included in the value of non-originating materials for any applicable regional value content requirement.
3. Paragraph 1 shall only apply to goods classified in Chapters 1 through 14 of the HS code where the non-originating material is used or consumed in the production of another good and the process involves more than simple² mixing.
4. A good classified in Chapters 50 through 63 of the HS Code that does not undergo a change in tariff classification is nonetheless considered as originating where;
 - (a) the weight of all non-originating materials used in the production of the good that do not undergo the required change in tariff classification does not exceed 10 percent of the total weight of the good; or
 - (b) the value of all non-originating materials used in the production of the good that do not undergo the required change in tariff classification does not exceed 10 percent of the FOB value of the good.

Article 3.8 : Identical and Interchangeable Goods and Materials

In determining whether a good is originating, any identical and interchangeable goods and materials shall be distinguished by:

- (a) physical separation of the goods and materials; or
- (b) an inventory management method recognised in the Generally Accepted Accounting Principles of the exporting Party, such as averaging, last-in-first-out (“LIFO”) or first-in-first-out (“FIFO”).

² “Simple” generally describes activities which need neither special skills nor special machines, apparatus or equipment, especially produced or installed for carrying out the activities.

Article 3.9 : Accessories, Spare Parts, Tools and Instructional or Information Material

The origin of the accessories, spare parts, tools and instructional or other information materials presented with a good at the time of importation:

- (a) shall be considered part of that good and disregarded if the good is subject to a change in tariff classification requirement; and
- (b) shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good, if the good is subject to a regional value content requirement,

provided that:

- (a) the accessories, spare parts, tools and instructional or other information materials presented with the good are not invoiced separately from the good;³ and
- (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials presented with the good are customary for that good.

Article 3.10 : Packaging Materials and Containers for Retail Sale

1. Packaging materials and containers in which a good is packaged for retail sale, when classified together with that good, shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification set out in Annex 3-A.

2. If a good is subject to a regional value content requirement, the value of packaging materials and containers described in paragraph 1 shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

Article 3.11 : Packing Materials and Containers for Transportation and Shipment

1. The packing materials and containers for transportation and shipment shall not be taken into account in determining the origin of the good.

2. Packing materials and containers for transportation and shipment do not include the packaging materials and containers in which a good is packaged for retail sale.

³ The Parties understand that accessories, spare parts, tools and instructional or other information materials may or may not be identified separately on the same invoice as the good with which they are presented.

Article 3.12 : Preferential Tariff Treatment

Preferential tariff treatment under this Agreement shall be applied to goods that satisfy the requirements of this Chapter.

Article 3.13 : Indirect Materials

1. An indirect material shall be treated as an originating material without regard to where it is produced and its value shall be the cost registered in accounting records of the producer of the good.

2. For the purposes of this Article, “indirect materials” means a good used or consumed in the production, testing, or inspection of a good but not physically incorporated into the good, or a good used or consumed in the maintenance of buildings or the operation of equipment associated with the production of a good, including:

- (a) fuel and energy;
- (b) tools, dies, and moulds;
- (c) spare parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment, and supplies;
- (f) equipment, devices, and supplies used for testing or inspecting the goods;
- (g) catalysts and solvents; and
- (h) 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.

Article 3.14 : Non-Qualifying Operations and Processes

Notwithstanding the other provisions of this Chapter, a good or material shall not be considered originating merely by reason of having undergone one or more of the following operations or processes:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) changes of packaging, breaking-up and assembly of packages;

- (c) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (d) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (e) sharpening, simple grinding or crushing or simple cutting;
- (f) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging; or
- (g) simple assembly of parts of articles to constitute a complete article or disassembly of goods into parts.

Article 3.15 : Outward Processing Zones on the Korean Peninsula

Notwithstanding Article 3.2, the Parties agree that certain goods shall be considered to be originating even if they have undergone working or processing outside Korea, on materials exported from Korea and subsequently re-imported there, provided that the working or processing is done in the areas designated by the Parties pursuant to Annex 3-B.

Article 3.16 : Direct Transport

1. An originating good shall retain its originating status as determined under Article 3.2 provided that it is directly transported to the importing Party without passing through the territory of a non-Party.
2. An originating good that is transported through the territory of a non-Party shall not retain its originating status, if the good:
 - (a) has undergone any subsequent production or other operation outside the territories of the Parties other than unloading, temporary storage, splitting up of loads for transport reasons, reloading or any other operation necessary to preserve it in good condition or to transport it to the importing Party;⁴ or
 - (b) has been released from customs control in the territory of a non-Party.

Article 3.17 : Compliance

Compliance with the requirements of this Section shall be determined in accordance with the provisions of Section B as applicable.

⁴ Maintenance and supplementary work may be conducted in a bonded area of the importing Party in accordance with its domestic laws and regulations.

Section B : Operational Procedures

Article 3.18 : Claims for Preferential Tariff Treatment

1. Except as otherwise provided in this Chapter, each Party shall require an importer in its territory that claims preferential tariff treatment for a good imported into its territory from the territory of the other Party to:

- (a) request preferential tariff treatment at the time of importation of an originating good, if required by the importing Party's customs administration;
- (b) make a written declaration, if it deems necessary, that the good qualifies as an originating good;
- (c) have the evidence of origin in its possession at the time the declaration is made;
- (d) provide, on the request of that Party's customs administration, a copy of the origin declaration and such other documentation relating to the importation of the good in accordance with the domestic laws and regulations of the importing Party; and
- (e) promptly make a corrected declaration in a manner required by the customs administration of the importing Party and pay any duties owing where the importer has reason to believe that an origin declaration on which an entry declaration was based contains information that is not correct.

2. Each Party shall, in accordance with its domestic laws and regulations, provide that, where a good would have qualified as an originating good when it was imported into the territory of that Party, the importer of the good may, within a period of at least one year or for such longer period specified by the importing Party's domestic laws and regulations after the date on which the good was imported, apply for a refund of any excess duties paid as the result of the good not having been accorded preferential tariff treatment, on presentation of the following to the customs administration of the importing Party:

- (a) an origin declaration that the good qualifies as an originating good; and
- (b) such other evidence as the customs administration may require to satisfactorily evidence the preferential tariff treatment claimed.

Article 3.19 : Evidence of Origin

1. Each Party shall provide that an importer may make a claim for preferential tariff treatment based on a written or electronic origin declaration by the exporter or producer.

2. The origin declaration may be in the forms set out in the Implementing Arrangement on Rules of Origin Operational Procedures attached to this Chapter as Annex 3-C. The Implementing Arrangement may be revised or modified by mutual decision of the Parties.

3. The origin declaration shall include the following information:

- (a) the name of the certifying person, including as necessary, contact details for obtaining other identifying information;
- (b) the importer of the good (if known);
- (c) the exporter of the good (if different from the producer);
- (d) the producer of the good (if known);
- (e) the six-digit tariff classification(s) under the Harmonized System and a description of the good;
- (f) the rule of origin under which the good(s) qualifies;
- (g) date of the origin declaration; and
- (h) in the case of a blanket declaration issued as set out in paragraph 7(b), the period that the origin declaration covers.

4. The origin declaration shall be completed in English.

5. Each Party shall provide that where an exporter in its territory is not the producer of the good, the exporter may complete and sign an origin declaration on the basis of:

- (a) its knowledge of whether the good qualifies as an originating good;
- (b) its reasonable reliance on the producer's written representation that the good qualifies as an originating good; or
- (c) a completed and signed origin declaration for the good voluntarily provided to the exporter by the producer.

6. Nothing in paragraph 5 shall be construed to require a producer to provide an origin declaration to an exporter.

7. Each Party shall provide that an origin declaration, duly completed and signed by an exporter or a producer in the territory of the other Party, is applicable to:

- (a) a single importation of one or more goods into the other Party's territory; or

- (b) multiple importations of identical goods into the other Party's territory that occur within a period specified, not exceeding 12 months from the date of original declaration.

8. The origin declaration referred to in paragraph 2 shall be valid for two years from the date on which the origin declaration was signed.

9. For any originating good that is imported into the territory of a Party on or after the date of entry into force of this Agreement, each Party shall accept an origin declaration that has been completed and signed prior to that date by the exporter or producer of that good.

Article 3.20 : Waiver of an Origin Declaration

Notwithstanding Article 3.18, an origin declaration shall not be required for:

- (a) an importation of a good whose customs value does not exceed 1,000 US dollars or its equivalent amount in the importing Party's currency, or such higher amount as the importing Party may establish; or
- (b) an importation of a good into the territory of the importing Party for which the importing Party has waived the requirement for an origin declaration,

provided that the importation does not form part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purposes of avoiding the origin declaration requirements of Articles 3.18 and 3.19.

Article 3.21 : Discrepancies and Formal Errors

1. Where the origin of the good is not in doubt, the discovery of minor discrepancies in documentation shall not invalidate the origin declaration, if it does in fact correspond to the goods submitted.

2. For multiple goods declared under the same origin declaration, a problem encountered with one of the goods listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining goods listed in the origin declaration.

Article 3.22 : Record Keeping Requirements

1. Each Party shall provide that:

- (a) an exporter or a producer in its territory that completes and signs an origin declaration shall maintain in its territory, for five years after the date on which the origin declaration was signed or for such longer period as the Party may specify, all records necessary to demonstrate that the good for which the

exporter or producer provided the origin declaration was an originating good, which may consist *inter alia* of the following:

- (i) direct evidence of the processes carried out by the exporter or producer to obtain the goods concerned, contained for example in accounts for internal bookkeeping;
 - (ii) documents proving the originating status of materials used, issued or made out in a Party where these documents are used, as provided for in its domestic laws;
 - (iii) documents proving the working or processing of materials in a Party, issued or made out in a Party where these documents are used, as provided for in its domestic laws; or
 - (iv) the origin declaration proving the originating status of materials used, completed in a Party; and
- (b) an importer claiming preferential tariff treatment for a good imported into the Party's territory shall maintain in that territory, for five years after the date of importation of the good or for such longer period as the Party may specify, such documentation, including a copy of the origin declaration, as the Party may require relating to the importation of the good.

2. Each Party shall provide that an importer, exporter, or producer may choose to maintain the records specified in paragraph 1 in any medium that allows for prompt retrieval, including, but not limited to, digital, electronic, optical, magnetic, or written form.

Article 3.23 : Obligations Regarding Exportation

1. Where an exporter or producer in a Party's territory that has completed and signed an origin declaration has reason to believe that it has provided an erroneous or false origin declaration or any other such erroneous or false evidence, the exporter or producer shall give notice as soon as possible to the customs administrations of the importing and exporting Party, as well as to the importer, of any change that would affect the accuracy or validity of an origin declaration.

2. The exporter or producer that has provided an origin declaration shall provide a copy of such documents to the exporting Party's customs administration upon request.

Article 3.24 : Origin Verification

1. When there is a reasonable doubt as to the origin of a good, for the purposes of determining whether a good imported into a Party from the other Party qualifies as an originating good, the customs administration of the importing Party may conduct a verification process by means of:

- (a) written requests for additional information from the importer;
- (b) written requests for additional information from the exporter or producer of the exporting Party; or
- (c) visits to the premises of an exporter or a producer in the territory of the other Party, along with the customs administration of the exporting Party, to observe the facilities and the production processes of the good and to review the records referring to origin including accounting files. Officials of the customs administration of the exporting Party may attend as observers on such verification visits.

2. For the purposes of subparagraph 1(b), all the information requested by the customs administration of the importing Party and responded to by the customs administration of the exporting Party shall be communicated in English.

3. For the purposes of subparagraphs 1(a) and 1(b), where the importer, exporter or producer does not answer the written request for additional information made by the importing Party, within a period of 90 days from the date on which it was received, the importing Party may deny the preferential tariff treatment.

4. For the purposes of subparagraph 1(c):

- (a) prior to conducting a verification visit, the importing Party shall:
 - (i) deliver a written notification of its intention to conduct the visit to the exporter or producer whose premises are to be visited and the customs administration of the other Party; and
 - (ii) obtain the written consent of the exporter or producer whose premises are to be visited; and
- (b) where an exporter or producer has not given its written consent to a proposed verification visit within 30 days of the receipt of notification pursuant to subparagraph (a), the notifying Party may deny preferential tariff treatment to the relevant good.

5. Where, at the time of importation, the customs administration of the importing Party has a reasonable doubt as to the origin of the good, the good may be released upon payment of a deposit or the payment of non-preferential duties, pending the outcome of the verification process. Such deposit or duties paid shall be refunded once the outcome of the verification process confirms that the good qualifies as an originating good.

6. A Party may suspend preferential tariff treatment to an importer on any subsequent import of a good when the customs administration has previously determined that an identical good was not eligible for such treatment, until it is demonstrated that the good complies with the provisions of this Chapter.

7. The Party conducting the verification visit shall provide to the exporter or producer and the importer whose goods are subject to the verification, a written determination of whether or not the goods in question qualify as originating. Any suspended preferential tariff treatment shall be reinstated upon the determination that goods qualify as originating goods.

8. The exporter or producer shall have 30 days from the date of receipt of the written determination pursuant to paragraph 7 to provide in writing comments or additional information regarding the eligibility of the good for preferential tariff treatment. If the good is still found to be non-originating, the final written determination shall be communicated to the exporting customs administration within 30 days from the date of receipt of the comments or additional information from the exporter or producer.

9. The importing Party shall, within one year from the start of the verification process, notify the exporting Party, in writing, of the results of the determination on the origin of the good, as well as the legal basis and findings of fact on which the determination was made.

Article 3.25 : Denial of Preferential Tariff Treatment

The customs administration of the importing Party may, in accordance with its domestic laws and regulations, deny a claim for preferential tariff treatment when:

- (a) the good does not qualify as an originating good; or
- (b) the importer, exporter or producer fails to comply with any of the relevant requirements of this Chapter.

Article 3.26 : Direct Transport - Compliance

Compliance with the direct transport provisions set out in Article 3.16 may be evidenced by providing any proper document, including but not limited to relevant commercial shipping or freight documents.

Article 3.27 : Third-Party Invoicing

A Party shall not reject a claim for preferential tariff treatment for the sole reason that the invoice was issued in a non-Party.

ANNEX 3-A

PRODUCT SPECIFIC RULES OF ORIGIN

Headnote

1. The specific rule, or specific set of rules, that applies to a particular heading or subheading are set out immediately adjacent to the heading or subheading. Where a product is subject to alternative product specific rules, it shall be sufficient to comply with one of the rules.
2. The product specific rules (hereinafter referred to as “PSR”) in this Annex are structured on the basis of the nomenclature of the Harmonized System 2007, including its General Interpretative Rules, Section Notes and Chapter Notes. Transpositions of the PSR Schedule to accommodate periodic amendments to the Harmonised System shall be carried out in accordance with Article 4.14.3(b).
3. A requirement of a change in tariff classification applies only to non-originating materials. Where a specific rule of origin is defined using the criterion of a change in tariff classification and the rule is written to exclude tariff provisions at the level of Chapter, heading or subheading of the Harmonized System, each Party shall construe the rule of origin to require that materials classified in those excluded provisions be originating for the good to qualify as originating.
4. Chapter Notes within this Annex apply to all headings or subheadings within the indicated Chapter unless there exists a specific exclusion.
5. The following definitions apply to the Annex:
 - (a) **Section** means a Section of the Harmonized System;
 - (b) **Chapter** means a Chapter of the Harmonized System;
 - (a) **heading** means the first four digits in the tariff classification number under the Harmonized System;
 - (b) **subheading** means the first six digits in the tariff classification number under the Harmonized System.
6. For the purposes of column 3 of this Annex:
 - (a) **WO** means that the good must be wholly produced or obtained in accordance with Article 3.3;
 - (b) **CC** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at HS Chapter level;

- (c) **CTH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at HS heading level;
- (d) **CTSH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at HS subheading level;
- (e) **RVC(35)** means that the good must have a Regional Value Content of not less than 35 percent using the Build-down method as calculated under Article 3.4;
- (f) **RVC(40)** means that the good must have a Regional Value Content of not less than 40 percent using the Build-down method as calculated under Article 3.4;
- (g) **RVC(30/40)** means that the good must have a Regional Value Content of not less than 30 percent using the Build-up method or not less than 40 percent using the Build-down method as calculated under Article 3.4.

Product Specific Rules Schedule

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
Chapter 1		
Live animals		
0101	Live horses, asses, mules and hinnies:	
0101.10	Pure-bred breeding animals	WO
0101.90	Other	WO
0102	Live bovine animals:	
0102.10	Pure-bred breeding animals	WO
0102.90	Other	WO
0103	Live swine:	
0103.10	Pure-bred breeding animals	WO
0103.91	Weighing less than 50 kg	WO
0103.92	Weighing 50 kg or more	WO
0104	Live sheep and goats:	
0104.10	Sheep	WO
0104.20	Goats	WO
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls:	
0105.11	Fowls of the species Gallus domesticus	WO
0105.12	Turkeys	WO
0105.19	Other	WO
0105.94	Fowls of the species Gallus domesticus	WO
0105.99	Other	WO
0106	Other live animals:	
0106.11	Primates	WO
0106.12	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	WO
0106.19	Other	WO
0106.20	Reptiles (including snakes and turtles)	WO
0106.31	Birds of prey	WO
0106.32	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	WO
0106.39	Other	WO
0106.90	Other	WO
Chapter 2		
Meat and edible meat offal		
0201	Meat of bovine animals, fresh or chilled:	
0201.10	Carcasses and half-carcasses	CC except from chapter 1
0201.20	Other cuts with bone in	CC except from chapter 1
0201.30	Boneless	CC except from chapter 1
0202	Meat of bovine animals, frozen:	
0202.10	Carcasses and half-carcasses	CC except from chapter 1
0202.20	Other cuts with bone in	CC except from chapter 1
0202.30	Boneless	CC except from chapter 1
0203	Meat of swine, fresh, chilled or frozen:	
0203.11	Carcasses and half-carcasses	CC except from chapter 1
0203.12	Hams, shoulders and cuts thereof, with bone in	CC except from chapter 1
0203.19	Other	CC except from chapter 1
0203.21	Carcasses and half-carcasses	CC except from chapter 1
0203.22	Hams, shoulders and cuts thereof, with bone in	CC except from chapter 1

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
0203.29	Other	CC except from chapter 1
0204	Meat of sheep or goats, fresh, chilled or frozen:	
0204.10	Carcasses and half-carcasses of lamb, fresh or chilled	CC except from chapter 1
0204.21	Carcasses and half-carcasses	CC except from chapter 1
0204.22	Other cuts with bone in	CC except from chapter 1
0204.23	Boneless	CC except from chapter 1
0204.30	Carcasses and half-carcasses of lamb, frozen	CC except from chapter 1
0204.41	Carcasses and half-carcasses	CC except from chapter 1
0204.42	Other cuts with bone in	CC except from chapter 1
0204.43	Boneless	CC except from chapter 1
0204.50	Meat of goats	CC except from chapter 1
020500	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	CC except from chapter 1
0206	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	CC except from chapter 1
0206.21	Tongues	CC except from chapter 1
0206.22	Livers	CC except from chapter 1
0206.29	Other	CC except from chapter 1
0206.30	Of swine, fresh or chilled	CC except from chapter 1
0206.41	Livers	CC except from chapter 1
0206.49	Other	CC except from chapter 1
0206.80	Other, fresh or chilled	CC except from chapter 1
0206.90	Other, frozen	CC except from chapter 1
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen:	
0207.11	Not cut in pieces, fresh or chilled	CC except from chapter 1
0207.12	Not cut in pieces, frozen	CC except from chapter 1
0207.13	Cuts and offal, fresh or chilled	CC except from chapter 1
0207.14	Cuts and offal, frozen	CC except from chapter 1
0207.24	Not cut in pieces, fresh or chilled	CC except from chapter 1
0207.25	Not cut in pieces, frozen	CC except from chapter 1
0207.26	Cuts and offal, fresh or chilled	CC except from chapter 1
0207.27	Cuts and offal, frozen	CC except from chapter 1
0207.32	Not cut in pieces, fresh or chilled	CC except from chapter 1
0207.33	Not cut in pieces, frozen	CC except from chapter 1
0207.34	Fatty livers, fresh or chilled	CC except from chapter 1
0207.35	Other, fresh or chilled	CC except from chapter 1
0207.36	Other, frozen	CC except from chapter 1
0208	Other meat and edible meat offal, fresh, chilled or frozen:	
0208.10	Of rabbits or hares	CC except from chapter 1
0208.30	Of primates	CC except from chapter 1
0208.40	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	CC except from chapter 1
0208.50	Of reptiles (including snakes and turtles)	CC except from chapter 1
0208.90	Other	CC except from chapter 1

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
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.	CC except from chapter 1
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:	
0210.11	Hams, shoulders and cuts thereof, with bone in	CC except from chapter 1
0210.12	Bellies (streaky) and cuts thereof	CC except from chapter 1
0210.19	Other	CC except from chapter 1
0210.20	Meat of bovine animals	CC except from chapter 1
0210.91	Of primates	CC except from chapter 1
0210.92	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	CC except from chapter 1
0210.93	Of reptiles (including snakes and turtles)	CC except from chapter 1
0210.99	Other	CC except from chapter 1
	Chapter 3	
	Fish and crustaceans, molluscs and other aquatic invertebrates	
0301	Live fish:	
0301.10	Ornamental fish	WO
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>)	WO
0301.92	Eels (<i>Anguilla</i> spp.)	WO
0301.93	Carp	WO
0301.94	Bluefin tunas (<i>Thunnus thynnus</i>)	WO
0301.95	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	WO
0301.99	Other	WO
0302	Fish, fresh or chilled, excluding fish filets and other fish meat of heading 0304:	
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>)	WO
0302.12	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	WO
0302.19	Other	WO
0302.21	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	WO
0302.22	Plaice (<i>Pleuronectes platessa</i>)	WO
0302.23	Sole (<i>Solea</i> spp.)	WO
0302.29	Other	WO
0302.31	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	WO
0302.32	Yellowfin tunas (<i>Thunnus albacares</i>)	WO
0302.33	Skipjack or stripe-bellied bonito	WO
0302.34	Bigeye tunas (<i>Thunnus obesus</i>)	WO
0302.35	Bluefin tunas (<i>Thunnus thynnus</i>)	WO

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
0302.36	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	WO
0302.39	Other	WO
0302.40	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	WO
0302.50	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	WO
0302.61	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	WO
0302.62	Haddock (<i>Melanogrammus aeglefinus</i>)	WO
0302.63	Coalfish (<i>Pollachius virens</i>)	WO
0302.64	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	WO
0302.65	Dogfish and other sharks	WO
0302.66	Eels (<i>Anguilla</i> spp.)	WO
0302.67	Swordfish (<i>Xiphias gladius</i>)	WO
0302.68	Toothfish (<i>Dissostichus</i> spp.)	WO
0302.69	Other	WO
0302.70	Livers and roes	WO
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304:	
0303.11	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	WO
0303.19	Other	WO
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>)	WO
0303.22	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	WO
0303.29	Other	WO
0303.31	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	WO
0303.32	Plaice (<i>Pleuronectes platessa</i>)	WO
0303.33	Sole (<i>Solea</i> spp.)	WO
0303.39	Other	WO
0303.41	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	WO
0303.42	Yellowfin tunas (<i>Thunnus albacares</i>)	WO
0303.43	Skipjack or stripe-bellied bonito	WO
0303.44	Bigeye tunas (<i>Thunnus obesus</i>)	WO
0303.45	Bluefin tunas (<i>Thunnus thynnus</i>)	WO
0303.46	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	WO
0303.49	Other	WO
0303.51	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	WO
0303.52	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	WO
0303.61	Swordfish (<i>Xiphias gladius</i>)	WO
0303.62	Toothfish (<i>Dissostichus</i> spp.)	WO
0303.71	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	WO
0303.72	Haddock (<i>Melanogrammus aeglefinus</i>)	WO

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
0303.73	Coalfish (<i>Pollachius virens</i>)	WO
0303.74	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	WO
0303.75	Dogfish and other sharks	WO
0303.76	Eels (<i>Anguilla</i> spp.)	WO
0303.77	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	WO
0303.78	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	WO
0303.79	Other	WO
0303.80	Livers and roes	WO
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:	
0304.11	Swordfish (<i>Xiphias gladius</i>)	CC
0304.12	Toothfish (<i>Dissostichus</i> spp.)	CC
0304.19	Other	CC
0304.21	Swordfish (<i>Xiphias gladius</i>)	CC
0304.22	Toothfish (<i>Dissostichus</i> spp.)	CC
0304.29	Other	CC
0304.91	Swordfish (<i>Xiphias gladius</i>)	CC
0304.92	Toothfish (<i>Dissostichus</i> spp.)	CC
0304.99	Other	CC
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:	
0305.10	Flours, meals and pellets of fish, fit for human consumption	CC
0305.20	Livers and roes of fish, dried, smoked, salted or in brine	CC
0305.30	Fish fillets, dried, salted or in brine, but not smoked	CC
0305.41	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	CC
0305.42	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	CC
0305.49	Other	CC
0305.51	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CC
0305.59	Other	CC
0305.61	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	CC
0305.62	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CC
0305.63	Anchovies (<i>Engraulis</i> spp.)	CC
0305.69	Other	CC
0306	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:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
0306.11	Rock lobster and other sea crawfish (Palinurus spp., panulirus spp., Jasus spp.)	WO
0306.12	Lobsters (Homarus spp.)	WO
0306.13	Shrimps and prawns	WO
0306.14	Crabs	WO
0306.19	Other, including flours, meals and pellets of crustaceans, fit for human consumption	WO
0306.21	Rock lobster and other sea crawfish (Palinurus spp., panulirus spp., Jasus spp.)	WO
0306.22	Lobsters (Homarus spp.)	WO
0306.23	Shrimps and prawns	WO
0306.24	Crabs	WO
0306.29	Other, including flours, meals and pellets of crustaceans, fit for human consumption	CC
0307	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	WO
0307.21	Live, fresh or chilled	WO
0307.29	Other	WO
0307.31	Live, fresh or chilled	WO
0307.39	Other	WO
0307.41	Live, fresh or chilled	WO
0307.49	Other	WO
0307.51	Live, fresh or chilled	WO
0307.59	Other	WO
0307.60	Snails, other than sea snails	WO
0307.91	Live, fresh or chilled	CC
0307.99	Other	CC
	Chapter 4	
	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:	
0401.10	Of a fat content, by weight, not exceeding 1 %	CC
0401.20	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	CC
0401.30	Of a fat content, by weight, exceeding 6 %	CC
0402	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 %	CC
0402.21	Not containing added sugar or other sweetening matter	CC
0402.29	Other	CC
0402.91	Not containing added sugar or other sweetening matter	CC

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
0402.99	Other	CC
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
0403.10	Yogurt	CC
0403.90	Other	CC
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:	
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	CC
0404.90	Other	CC
0405	Butter and other fats and oils derived from milk; dairy spreads:	
0405.10	Butter	CC
0405.20	Dairy spreads	CC
0405.90	Other	CC
0406	Cheese and curd:	
0406.10	Fresh (unripened or uncured) cheese, including whey cheese, and curd	CC
0406.20	Grated or powdered cheese, of all kinds	CC
0406.30	Processed cheese, not grated or powdered	CC
0406.40	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	CC
0406.90	Other cheese	CC
0407.00	Birds' eggs, in shell, fresh, preserved or cooked.	CC
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:	
0408.11	Dried	CC
0408.19	Other	CC
0408.91	Dried	CC
0408.99	Other	CC
0409.00	Natural honey.	CC
0410.00	Edible products of animal origin, not elsewhere specified or included.	CC
	Chapter 5	
	Products of animal origin, not elsewhere specified or included	
0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	WO
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:	
0502.10	Pigs', hogs' or boars' bristles and hair and waste	WO

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
	thereof	
0502.90	Other	WO
0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	CC except from chapters 1 and 2
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:	
0505.10	Feathers of a kind used for stuffing; down	CC
0505.90	Other	CC
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:	
0506.10	Ossein and bones treated with acid	CC except from chapters 1 and 2
0506.90	Other	CC except from chapters 1 and 2
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:	
0507.10	Ivory; ivory powder and waste	WO
0507.90	Other	WO
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.	WO
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.	CC
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:	
0511.10	Bovine semen	CC
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	CC
0511.99	Other	CC except from chapters 1 and 2
	Chapter 6	
	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212:	
0601.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	WO

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
0601.20	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	WO
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn:	
0602.10	Unrooted cuttings and slips	WO
0602.20	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	WO
0602.30	Rhododendrons and azaleas, grafted or not	WO
0602.40	Roses, grafted or not	WO
0602.90	Other	WO
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:	
0603.11	Roses	WO
0603.12	Carnations	WO
0603.13	Orchids	WO
0603.14	Chrysanthemums	WO
0603.19	Other	WO
0603.90	Other	WO
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:	
0604.10	Mosses and lichens	WO
0604.91	Fresh	WO
0604.99	Other	WO
	Chapter 7	
	Edible vegetables and certain roots and tubers	
0701	Potatoes, fresh or chilled:	
0701.10	For seed	WO
0701.90	Other	WO
0702.00	Tomatoes, fresh or chilled.	WO
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:	
0703.10	Onions and shallots	WO
0703.20	Garlic	WO
0703.90	Leeks and other alliaceous vegetables	WO
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:	
0704.10	Cauliflowers and headed broccoli	WO
0704.20	Brussels sprouts	WO
0704.90	Other	WO
0705	Lettuce (<i>lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled:	
0705.11	Cabbage lettuce (head lettuce)	WO
0705.19	Other	WO
0705.21	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	WO

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
0705.29	Other	WO
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:	
0706.10	Carrots and turnips	WO
0706.90	Other	WO
0707.00	Cucumbers and gherkins, fresh or chilled.	WO
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled:	
0708.10	Peas (<i>Pisum sativum</i>)	WO
0708.20	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	WO
0708.90	Other leguminous vegetables	WO
0709	Other vegetables, fresh or chilled:	
0709.20	Asparagus	WO
0709.30	Aubergines (egg-plants)	WO
0709.40	Celery other than celeriac	WO
0709.51	Mushrooms of the genus <i>Agaricus</i>	WO
0709.59	Other	WO
0709.60	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	WO
0709.70	Spinach, New Zealand spinach and orache spinach (garden spinach)	WO
0709.90	Other	WO
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710.10	Potatoes	CC
0710.21	Peas (<i>Pisum sativum</i>)	CC
0710.22	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	CC
0710.29	Other	CC
0710.30	Spinach, New Zealand spinach and orache spinach (garden spinach)	CC
0710.40	Sweet corn	CC
0710.80	Other vegetables	CC
0710.90	Mixtures of vegetables	CC
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
0711.20	Olives	CC
0711.40	Cucumbers and gherkins	CC
0711.51	Mushrooms of the genus <i>Agaricus</i>	CC
0711.59	Other	CC
0711.90	Other vegetables; mixtures of vegetables	CC
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:	
0712.20	Onions	CC
0712.31	Mushrooms of the genus <i>Agaricus</i>	CC
0712.32	Wood ears (<i>Auricularia</i> spp.)	CC
0712.33	Jelly fungi (<i>Tremella</i> spp.)	CC
0712.39	Other	CC
0712.90	Other vegetables; mixtures of vegetables	CC
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
0713.10	Peas (<i>Pisum sativum</i>)	WO
0713.20	Chickpeas (<i>garbanzos</i>)	WO
0713.31	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	WO
0713.32	Samll red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	WO
0713.33	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	WO
0713.39	Other	WO
0713.40	Lentils	WO
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>)	WO
0713.90	Other	WO
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:	
0714.10	Manioc (cassava)	WO
0714.20	Sweet potatoes	WO
0714.90	Other	WO
	Chapter 8	
	Edible fruit and nuts; peel of citrus fruit or melons	
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:	
0801.11	Desiccated	WO
0801.19	Other	WO
0801.21	In shell	WO
0801.22	Shelled	WO
0801.31	In shell	WO
0801.32	Shelled	WO
0802	Other nuts, fresh or dried, whether or not shelled or peeled:	
0802.11	In shell	WO
0802.12	Shelled	WO
0802.21	In shell	WO
0802.22	Shelled	WO
0802.31	In shell	WO
0802.32	Shelled	WO
0802.40	Chestnuts (<i>Castanea</i> spp.)	WO
0802.50	Pistachios	WO
0802.60	Macadamia nuts	WO
0802.90	Other	WO
0803.00	Bananas, including plantains, fresh or dried.	WO
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:	
0804.10	Dates	WO
0804.20	Figs	WO
0804.30	Pineapples	WO
0804.40	Avocados	WO
0804.50	Guavas, mangoes and mangosteens	WO

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
0805	Citrus fruit, fresh or dried:	
0805.10	Oranges	WO
0805.20	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	WO
0805.40	Grapefruit, including pomelos	WO
0805.50	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	WO
0805.90	Other	WO
0806	Grapes, fresh or dried:	
0806.10	Fresh	WO
0806.20	Dried	WO
0807	Melons (including watermelons) and papaws (papayas), fresh:	
0807.11	Watermelons	WO
0807.19	Other	WO
0807.20	Papaws (papayas)	WO
0808	Apples, pears and quinces, fresh:	
0808.10	Apples	WO
0808.20	Pears and quinces	WO
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:	
0809.10	Apricots	WO
0809.20	Cherries	WO
0809.30	Peaches, including nectarines	WO
0809.40	Plums and sloes	WO
0810	Other fruit, fresh:	
0810.10	Strawberries	WO
0810.20	Raspberries, blackberries, mulberries and loganberries	WO
0810.40	Cranberries, bilberries and other fruits of the genus Vaccinium	WO
0810.50	Kiwifruit	WO
0810.60	Durians	WO
0810.90	Other	WO
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:	
0811.10	Strawberries	CC
0811.20	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	CC
0811.90	Other	CC
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
0812.10	Cherries	CC
0812.90	Other	CC
0813	Fruit, dried, other than that of heading 0801 to 0806; mixtures of nuts or dried fruits of this Chapter:	
0813.10	Apricots	WO

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
0813.20	Prunes	WO
0813.30	Apples	WO
0813.40	Other fruit	WO
0813.50	Mixtures of nuts or dried fruits of this Chapter	CC
0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	CC
Chapter 9		
Coffee, tea, maté and spices		
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:	
0901.11	Not decaffeinated	CC
0901.12	Decaffeinated	CC
0901.21	Not decaffeinated	CTSH
0901.22	Decaffeinated	CTSH
0901.90	Other	CC
0902	Tea, whether or not flavoured:	
0902.10	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	CC
0902.20	Other green tea (not fermented)	CC
0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	CC
0902.40	Other black tea (fermented) and other partly fermented tea	CC
0903.00	Maté.	CC
0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta:	
0904.11	Neither crushed nor ground	CC
0904.12	Crushed or ground	CC
0904.20	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	CC except from subheadings 0709.60 or 0710.80
0905.00	Vanilla.	CC
0906	Cinnamon and cinnamon-tree flowers:	
0906.11	Cinnamon(Cinnamomum zeylanicum Blume)	CC
0906.19	Other	CC
0906.20	Crushed or ground	CC
0907.00	Cloves (whole fruit, cloves and stems).	CC
0908	Nutmeg, mace and cardamoms:	
0908.10	Nutmeg	CC
0908.20	Mace	CC
0908.30	Cardamoms	CC
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:	
0909.10	Seeds of anise or badian	CC
0909.20	Seeds of coriander	CC
0909.30	Seeds of cumin	CC
0909.40	Seeds of caraway	CC
0909.50	Seeds of fennel; juniper berries	CC

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:	
0910.10	Ginger	CC
0910.20	Saffron	CC
0910.30	Turmeric (curcuma)	CC
0910.91	Mixtures referred to in Note 1 (b) to this chapter	CC
0910.99	Other	CC
	Chapter 10	
	Cereals	
1001	Wheat and meslin:	
1001.10	Durum wheat	WO
1001.90	Other	WO
1002.00	Rye.	WO
1003.00	Barley.	WO
1004.00	Oats.	WO
1005	Maize (corn):	
1005.10	For seed	WO
1005.90	Other	WO
1006	Rice:	
1006.10	Rice in the husk (paddy or rough)	WO
1006.20	Husked (brown) rice	WO
1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed	WO
1006.40	Broken rice	WO
1007.00	Grain sorghum.	WO
1008	Buckwheat, millet and canary seed; other cereals:	
1008.10	Buckwheat	WO
1008.20	Millet	WO
1008.30	Canary seed	WO
1008.90	Other cereals	WO
	Chapter 11	
	Products of the milling industry; malt; starches; inulin; wheat gluten	
1101.00	Wheat or meslin flour.	CC except from chapter 10
1102	Cereal flours other than of wheat or meslin:	
1102.10	Rye flour	CC except from chapter 10
1102.20	Maize (corn) flour	CC except from chapter 10
1102.90	Other	CC except from chapter 10
1103	Cereal groats, meal and pellets:	
1103.11	Of wheat	CC except from chapter 10
1103.13	Of maize (corn)	CC except from chapter 10
1103.19	Of other cereals	CC except from chapter 10
1103.20	Pellets	CC except from chapter 10
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of 1006; germ of cereals, whole, rolled, flaked or ground:	
1104.12	Of oats	CC except from chapter 10
1104.19	Of other cereals	CC except from chapter 10
1104.22	Of oats	CC except from chapter 10
1104.23	Of maize (corn)	CC except from chapter 10

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
1104.29	Of other cereals	CC except from chapter 10
1104.30	Germ of cereals, whole, rolled, flaked or ground	CC except from chapter 10
1105	Flour, meal, powder, flakes, granules and pellets of potatoes:	
1105.10	Flour, meal and powder	CC except from chapter 7
1105.20	Flakes, granules and pellets	CC except from chapter 7
1106	Flour, meal and powder of the dried leguminous vegetables of 0713, of sago or of roots or tubers of 0714 or of the products of Chapter 8:	
1106.10	Of the dried leguminous vegetables of heading 07.13	CC except from chapters 7 and 8
1106.20	Of sago or of roots or tubers of heading 07.14	CC except from chapters 7 and 8
1106.30	Of the products of Chapter 8	CC except from chapters 7 and 8
1107	Malt, whether or not roasted:	
1107.10	Not roasted	CC except from chapter 10
1107.20	Roasted	CC except from chapter 10
1108	Starches; inulin:	
1108.11	Wheat starch	CC except from chapters 7 and 10
1108.12	Maize (corn) starch	CC except from chapters 7 and 10
1108.13	Potato starch	CC except from chapters 7 and 10
1108.14	Manioc (cassava) starch	CC except from chapters 7 and 10
1108.19	Other starches	CC except from chapters 7 and 10
1108.20	Inulin	CC except from chapters 7 and 10
1109.00	Wheat gluten, whether or not dried.	CC except from chapters 7 and 10
	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.	WO
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:	
1202.10	In shell	WO
1202.20	Shelled, whether or not broken	WO
1203.00	Copra.	WO
1204.00	Linseed, whether or not broken.	WO
1205	Rape or colza seeds, whether or not broken:	
1205.10	Low erucic acid rape or colza seeds	WO
1205.90	Other	WO
1206.00	Sunflower seeds, whether or not broken.	WO
1207	Other oil seeds and oleaginous fruits, whether or not broken:	
1207.20	Cotton seeds	WO

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
1207.40	Sesamum seeds	WO
1207.50	Mustard seeds	WO
1207.91	Poppy seeds	WO
1207.99	Other	WO
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:	
1208.10	Of soya beans	CC
1208.90	Other	CC
1209	Seeds, fruit and spores, of a kind used for sowing:	
1209.10	Sugar beet seed	WO
1209.21	Lucerne (alfalfa) seed	WO
1209.22	Clover (Trifolium spp.) seed	WO
1209.23	Fescue seed	WO
1209.24	Kentucky blue grass (Poa pratensis L.) seed	WO
1209.25	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	WO
1209.29	Other	WO
1209.30	Seeds of herbaceous plants cultivated principally for their flowers	WO
1209.91	Vegetable seeds	WO
1209.99	Other	WO
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:	
1210.10	Hop cones, neither ground nor powdered nor in the form of pellets	CC
1210.20	Hop cones, ground, powdered or in the form of pellets; lupulin	CC
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:	
1211.20	Ginseng roots	WO
1211.30	Coca leaf	WO
1211.40	Poppy straw	WO
1211.90	Other	WO
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included:	
1212.20	Seaweeds and other algae	WO
1212.91	Sugar beet	WO
1212.99	Other	WO
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	WO
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
1214.10	Lucerne (alfalfa) meal and pellets	CC
1214.90	Other	CC
	Chapter 13	
	Lac; gums, resins and other vegetable saps and extracts	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):	
1301.20	Gum Arabic	CC
1301.90	Other	CC
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302.11	Opium	CC
1302.12	Of liquorice	CC
1302.13	Of hops	CC
1302.19	Other	CC except from subheading 1211.20
1302.20	Pectic substances, pectinates and pectates	CC
1302.31	Agar-agar	CC
1302.32	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	CC
1302.39	Other	CC
	Chapter 14	
	Vegetable plaiting materials; vegetable products not elsewhere specified or included	
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):	
1401.10	Bamboos	CC
1401.20	Rattans	CC
1401.90	Other	CC
1404	Vegetable products not elsewhere specified or included:	
1404.20	Cotton linters	CC
1404.90	Other	CC
	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.	CTH
1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	CTH
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	CTH
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
1504.10	Fish-liver oils and their fractions	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
1504.20	Fats and oils and their fractions, of fish, other than liver oils.	CTH
1504.30	Fats and oils and their fractions, of marine mammals	CTH
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).	CTH
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	CTH
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:	
1507.10	Crude oil, whether or not degummed	CTH
1507.90	Other	CTH
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:	
1508.10	Crude oil	CTH
1508.90	Other	CTH
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:	
1509.10	Virgin	CTH
1509.90	Other	CTH
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.	CTH
1511.10	Crude oil	CTH
1511	Crude oil	
1511.90	Other	CTH
1512.11	Crude oil	CTH
1512	Sunflower-seed or safflower oil and fractions thereof: crude oil	
1512.19	Other	CTH
1512.21	Crude oil, whether or not gossypol has been removed	CTH
1512.29	Other	CTH
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:	
1513.11	Crude oil	CTH
1513.19	Other	CTH
1513.21	Crude oil	CTH
1513.29	Other	CTH
1514.11	Crude oil	CTH
1514	Low erucic acid rape or colza oil and its fractions: crude oil	
1514.19	Other	CTH
1514.91	Crude oil	CTH
1514.99	Other	CTH
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	
1515.11	Crude oil	CTH
1515.19	Other	CTH
1515.21	Crude oil	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
1515.29	Other	CTH
1515.30	Castor oil and its fractions	CTH
1515.50	Sesame oil and its fractions	CTH
1515.90	Other	CTH
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:	
1516.10	Animal fats and oils and their fractions	CTH
1516.20	Vegetable fats and oils and their fractions	CTH
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516:	
1517.10	Margarine, excluding liquid margarine	CTH
1517.90	Other	CTH
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 fraction of different fats or oils of this Chapter, not elsewhere specified or included.	CTH
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.	CTH
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:	
1521.10	Vegetable waxes	CTH
1521.90	Other	CTH
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	CTH
	Chapter 16	
	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	CC
1602	Other prepared or preserved meat, meat offal or blood:	
1602.10	Homogenised preparations	CC
1602.20	Of liver of any animal	CC
1602.31	Of turkeys	CC
1602.32	Of fowls of the species Gallus domesticus	CC
1602.39	Other	CC
1602.41	Hams and cuts thereof	CC
1602.42	Shoulders and cuts thereof	CC
1602.49	Other, including mixtures	CC
1602.50	Of bovine animals	CC
1602.90	Other, including preparations of blood of any animal	CC
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	CC

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:	
1604.11	Salmon	CC
1604.12	Herrings	CC
1604.13	Sardines, sardinella and brisling or sprats	CC
1604.14	Tunas, skipjack and bonito (Sarda spp.)	CC
1604.15	Mackerel	CC
1604.16	Anchovies	CC
1604.19	Other	CC
1604.20	Other prepared or preserved fish	CC
1604.30	Caviar and caviar substitutes	CC
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:	
1605.10	Crab	CC
1605.20	Shrimps and prawns	CC
1605.30	Lobster	CC
1605.40	Other crustaceans	CC
1605.90	Other	CC
	Chapter 17	
	Sugars and sugar confectionery	
1701	Cane or beet sugar and chemically pure sucrose, in solid form:	
1701.11	Cane sugar	CTH
1701.12	Beet sugar	CTH
1701.91	Containing added flavouring or colouring matter	CC
1701.99	Other	CC
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
1702.11	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	CTH
1702.19	Other	CTH
1702.20	Maple sugar and maple syrup	CTH
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	CTH
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	CTH
1702.50	Chemically pure fructose	CTH
1702.60	Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	CTH
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	CTH
1703	Molasses resulting from the extraction or refining of sugar:	
1703.10	Cane molasses	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
1703.90	Other	CTH
1704	Sugar confectionery (including white chocolate), not containing cocoa:	
1704.10	Chewing gum, whether or not sugar-coated	CTH
1704.90	Other	CTH
	Chapter 18	
	Cocoa and cocoa preparations	
1801.00	Cocoa beans, whole or broken, raw or roasted.	CC
1802.00	Cocoa shells, husks, skins and other cocoa waste.	CC
1803	Cocoa paste, whether or not defatted:	
1803.10	Not defatted	CTH
1803.20	Wholly or partly defatted	CTH
1804.00	Cocoa butter, fat and oil.	CTH
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	CTH
1806	Chocolate and other food preparations containing cocoa:	
1806.10	Cocoa powder, containing added sugar or other sweetening matter	CTH
1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	CTH
1806.31	Filled	CTSH
1806.32	Not filled	CTH
1806.90	Other	CTSH
	Chapter 19	
	Preparations of cereals, flour, starch or milk; pastrycooks' products	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
1901.10	Preparations for infant use, put up for retail sale	CTH
1901.20	Mixes and doughs for the preparation of baker's wares of heading 19.05	CTH except from heading 1006, rice products of headings 1102-1104
1901.90	Other	CTH except from heading 1006, rice products of headings 1102-1104
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
1902.11	Containing eggs	CTH
1902.19	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared	CTH
1902.30	Other pasta	CTH
1902.40	Couscous	CTH
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	CC
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, 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	CC
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	CC
1904.30	Bulgur wheat	CC
1904.90	Other	CTH except from Heading 1006
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
1905.10	Crispbread	CTH
1905.20	Gingerbread and the like	CTH
1905.31	Sweet biscuits	CTH
1905.32	Waffles and wafers	CTH
1905.40	Rusks, toasted bread and similar toasted products	CTH
1905.90	Other	CTH
	Chapter 20	
	Preparations of vegetables, fruit, nuts or other parts of plants	
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
2001.10	Cucumbers and gherkins	CC
2001.90	Other	CC
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:	
2002.10	Tomatoes, whole or in pieces	CC
2002.90	Other	CC
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:	
2003.10	Mushrooms of the genus Agaricus	CC
2003.20	Truffles	CC
2003.90	Other	CC

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:	
2004.10	Potatoes	CC
2004.90	Other vegetables and mixtures of vegetables	CC
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:	
2005.10	Homogenised vegetables	CC
2005.20	Potatoes	CC
2005.40	Peas (<i>Pisum sativum</i>)	CC
2005.51	Beans, shelled	CC
2005.59	Other	CC
2005.60	Asparagus	CC
2005.70	Olives	CC
2005.80	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	CC
2005.91	Bamboo shoots	CC
2005.99	Other	CC
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	CC
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:	
2007.10	Homogenised preparations	CC
2007.91	Citrus fruit	CC
2007.99	Other	CC
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
2008.11	Ground-nuts	CTH
2008.19	Other, including mixtures	CTH
2008.20	Pineapples	CTH
2008.30	Citrus fruit	CTH
2008.40	Pears	CTH
2008.50	Apricots	CTH
2008.60	Cherries	CTH
2008.70	Peaches, including nectarines	CTH
2008.80	Strawberries	CTH
2008.91	Palm hearts	CTH
2008.92	Mixtures	CTH
2008.99	Other	CTH
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:	
2009.11	Frozen	CC or RVC(40)
2009.12	Not frozen, of a Brix value not exceeding 20	CC or RVC(40)
2009.19	Other	CC or RVC(40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2009.21	Of a Brix value not exceeding 20	CC or RVC(40)
2009.29	Other	CC or RVC(40)
2009.31	Of a Brix value not exceeding 20	CC or RVC(40)
2009.39	Other	CC or RVC(40)
2009.41	Of a Brix value not exceeding 20	CC or RVC(40)
2009.49	Other	CC or RVC(40)
2009.50	Tomato juice	CC or RVC(40)
2009.61	Of a Brix value not exceeding 30	CC or RVC(40)
2009.69	Other	CC or RVC(40)
2009.71	Of a Brix value not exceeding 20	CC or RVC(40)
2009.79	Other	CC or RVC(40)
2009.80	Juice of any other single fruit or vegetable	CC or RVC(40)
2009.90	Mixtures of juices	CC or RVC(40)
Chapter 21		
Miscellaneous edible preparations		
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
2101.11	Extracts, essences and concentrates	CTH
2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	CTH
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	CTH
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CTH
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:	
2102.10	Active yeasts	CTH
2102.20	Inactive yeasts; other single-cell micro-organisms, dead	CTH
2102.30	Prepared baking powders	CTH
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103.10	Soya sauce	CTSH
2103.20	Tomato ketchup and other tomato sauces	CTSH
2103.30	Mustard flour and meal and prepared mustard	CTSH
2103.90	Other	CTSH or RVC(35)
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
2104.10	Soups and broths and preparations therefor	CTSH
2104.20	Homogenised composite food preparations	CTSH
2105.00	Ice cream and other edible ice, whether or not containing cocoa.	CTH
2106	Food preparations not elsewhere specified or included:	
2106.10	Protein concentrates and textured protein substances	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2106.90	Other	CTSH or RVC(40) provided that ginseng products of subheadings 1211.20 or 1302.19 are originating
Chapter 22		
Beverages, spirits and vinegar		
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:	
2201.10	Mineral waters and aerated waters	CC
2201.90	Other	CC
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009:	
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	CC
2202.90	Other	CTH except from subheading 1211.20 or from ginseng products of 1302.19
2203.00	Beer made from malt.	CTH
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:	
2204.10	Sparkling wine	CTH
2204.21	In containers holding 2 ℓ or less	CTH
2204.29	Other	CTH
2204.30	Other grape must	CTH
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
2205.10	In containers holding 2 ℓ or less	CTH
2205.90	Other	CTH
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.	CTH
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:	
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	CTH
2207.20	Ethyl alcohol and other spirits, denatured, of any strength	CTH
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:	
2208.20	Spirits obtained by distilling grape wine or grape marc	CTH
2208.30	Whiskies	CTH
2208.40	Rum and other spirits obtained by distilling fermented sugarcane products	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2208.50	Gin and geneva	CTH
2208.60	Vodka	CTH
2208.70	Liqueurs and cordials	CTH
2208.90	Other	CTH
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	CTH
	Chapter 23	
	Residues and waste from the food industries; prepared animal fodder	
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:	
2301.10	Flours, meals and pellets, of meat or meat offal; greaves	CC
2301.20	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	CC
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:	
2302.10	Of maize (corn)	CTH
2302.30	Of wheat	CTH
2302.40	Of other cereals	CTH
2302.50	Of leguminous plants	CTH
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:	
2303.10	Residues of starch manufacture and similar residues	CC
2303.20	Beet-pulp, bagasse and other waste of sugar manufacture	CC
2303.30	Brewing or distilling dregs and waste	CC
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	CTH
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	CTH
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305:	
2306.10	Of cotton seeds	CTH
2306.20	Of linseed	CTH
2306.30	Of sunflower seeds	CTH
2306.41	Of low erucic acid rape or colza seeds	CTH
2306.49	Other	CTH
2306.50	Of coconut or copra	CTH
2306.60	Of palm nuts or kernels	CTH
2306.90	Other	CTH
2307.00	Wine lees; argol.	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	CTH
2309	Preparations of a kind used in animal feeding:	
2309.10	Dog or cat food, put up for retail sale	CTH
2309.90	Other	CTH
	Chapter 24	
	Tobacco and manufactured tobacco substitutes	
2401	Unmanufactured tobacco; tobacco refuse:	
2401.10	Tobacco, not stemmed/stripped	CC
2401.20	Tobacco, partly or wholly stemmed/stripped	CC
2401.30	Tobacco refuse	CC
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	
2402.10	Cigars, cheroots, and cigarillos containing tobacco	CTH
2402.20	Cigarettes containing tobacco	CTH
2402.90	Other	CTH
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:	
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	CTH
2403.91	Homogenised or "reconstituted" tobacco	CTH
2403.99	Other	CTH
	Chapter 25	
	Salt; sulphur; earths and stone; plastering materials, lime and cement	
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	CTH
2502.00	Unroasted iron pyrites.	CTH
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	CTH
2504	Natural graphite:	
2504.10	In powder or in flakes	CTH
2504.90	Other	CTH
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:	
2505.10	Silica sands and quartz sands	CTH
2505.90	Other	CTH
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
2506.10	Quartz	CTH
2506.20	Quartzite	CTH
2507.00	Kaolin and other kaolinic clays, whether or not calcined.	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths:	
2508.10	Bentonite	CTH
2508.30	Fire-clay	CTH
2508.40	Other clays	CTH
2508.50	Andalusite, kyanite and sillimanite	CTH
2508.60	Mullite	CTH
2508.70	Chamotte or dinas earths	CTH
2509.00	Chalk.	CTH
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:	
2510.10	Unground	CTH
2510.20	Ground	CTH
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816:	
2511.10	Natural barium sulphate (barytes)	CTH
2511.20	Natural barium carbonate (witherite)	CTH
2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	CTH
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:	
2513.10	Pumice stone	CTH
2513.20	Emery, natural corundum, natural garnet and other natural abrasives	CTH
2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	CTH
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
2515.11	Crude or roughly trimmed	CTH
2515.12	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH
2515.20	Ecaussine and other calcareous monumental or building stone; alabaster	CTH
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
2516.11	Crude or roughly trimmed	CTH
2516.12	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2516.20	Sandstone :	CTH
2516.90	Other monumental or building stone	CTH
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 2515 or 2516, 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	CTH
2517.20	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	CTH
2517.30	Tarred macadam	CTH
2517.41	Of marble	CTH
2517.49	Other	CTH
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix:	
2518.10	Dolomite, not calcined or sintered	CTH
2518.20	Calcined or sintered dolomite	CTH
2518.30	Dolomite ramming mix	CTH
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure:	
2519.10	Natural magnesium carbonate (magnesite)	CTH
2519.90	Other	CTH
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:	
2520.10	Gypsum; anhydrite	CTH
2520.20	Plasters	CTH
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	CTH
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825:	
2522.10	Quicklime	CTH
2522.20	Slaked lime	CTH
2522.30	Hydraulic lime	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:	
2523.10	Cement clinkers	CTH
2523.21	White cement, whether or not artificially coloured	CTH
2523.29	Other	CTH
2523.30	Aluminous cement	CTH
2523.90	Other hydraulic cements	CTH
2524	Asbestos:	
2524.10	Crocidolite	CTH
2524.90	Other	CTH
2525	Mica, including splittings; mica waste:	
2525.10	Crude mica and mica rifted into sheets or splittings	CTH
2525.20	Mica powder	CTH
2525.30	Mica waste	CTH
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc:	
2526.10	Not crushed, not powdered	CTH
2526.20	Crushed or powdered	CTH
2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight:	
2528.10	Natural sodium borates and concentrates thereof (whether or not calcined)	CTH
2528.90	Other	CTH
2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar:	
2529.10	Feldspar	CTH
2529.21	Containing by weight 97 % or less of calcium fluoride	CTH
2529.22	Containing by weight more than 97 % of calcium fluoride	CTH
2529.30	Leucite; nepheline and nepheline syenite	CTH
2530	Mineral substances not elsewhere specified or included:	
2530.10	Vermiculite, perlite and chlorites, unexpanded	CTH
2530.20	Kieserite, epsomite (natural magnesium sulphates)	CTH
2530.90	Other	CTH
Chapter 26		
Ores, slag and ash		
2601	Iron ores and concentrates, including roasted iron pyrites:	
2601.11	non-agglomerated	CTH
2601.12	Agglomerated	CTH
2601.20	Roasted iron pyrites	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2602.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	CTH
2603.00	Copper ores and concentrates.	CTH
2604.00	Nickel ores and concentrates.	CTH
2605.00	Cobalt ores and concentrates.	CTH
2606.00	Aluminium ores and concentrates.	CTH
2607.00	Lead ores and concentrates.	CTH
2608.00	Zinc ores and concentrates.	CTH
2609.00	Tin ores and concentrates.	CTH
2610.00	Chromium ores and concentrates.	CTH
2611.00	Tungsten ores and concentrates.	CTH
2612	Uranium or thorium ores and concentrates:	
2612.10	Uranium ores and concentrates	CTH
2612.20	Thorium ores and concentrates	CTH
2613	Molybdenum ores and concentrates:	
2613.10	Roasted	CTH
2613.90	Other	CTH
2614.00	Titanium ores and concentrates.	CTH
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates:	
2615.10	Zirconium ores and concentrates	CTH
2615.90	Other	CTH
2616	Precious metal ores and concentrates:	
2616.10	Silver ores and concentrates	CTH
2616.90	Other	CTH
2617	Other metal ores and concentrates:	
2617.10	Antimony ores and concentrates	CTH
2617.90	Other	CTH
2618.00	Granulated slag (slag sand) from the manufacture of iron or steel.	CTH
2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	CTH
2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds:	
2620.11	Hard zinc spelter	CTH
2620.19	Other	CTH
2620.21	Leaded gasoline sludges and leaded anti-knock compound sludges	CTH
2620.29	Other	CTH
2620.30	Containing mainly copper	CTH
2620.40	Containing mainly aluminium	CTH
2620.60	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	CTH
2620.91	Containing antimony, beryllium, cadmium, chromium or their mixtures	CTH
2620.99	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste:	
2621.10	Ash and residues from the incineration of municipal waste	CTH
2621.90	Other	CTH
Chapter 27		
Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes		
	<p>For the purposes of this Chapter, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition.</p> <p>(a) dissolving in water or other solvents; (b) the elimination of solvents, including solvent water; or (c) the addition or elimination of water of crystallization.</p> <p>For the purposes of heading 27.10, the following processes confer origin:</p> <p>(a) Atmospheric distillation: A separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapor then condensed into different liquefied fractions. (b) Vacuum distillation: Distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation.</p>	
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:	
2701.11	Anthracite	CTH
2701.12	Bituminous coal	CTH
2701.19	Other coal	CTH
2701.20	Briquettes, ovoids and similar solid fuels manufactured from coal	CTH
2702	Lignite, whether or not agglomerated, excluding jet:	
2702.10	Lignite, whether or not pulverised, but not agglomerated	CTH
2702.20	Agglomerated lignite	CTH
2703.00	Peat (including peat litter), whether or not agglomerated.	CTH
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	CTH
2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	CTH
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents:	
2707.10	Benzol (benzene)	CTH ; or CTSH provided that the good resulting from such change is the product of a chemical reaction
2707.20	Toluol (toluene)	CTH ; or CTSH provided that the good resulting from such change is the product of a chemical reaction
2707.30	Xylol (xylenes)	CTH ; or CTSH provided that the good resulting from such change is the product of a chemical reaction
2707.40	Naphthalene	CTH ; or CTSH provided that the good resulting from such change is the product of a chemical reaction
2707.50	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250°C by the ASTM D 86 method	CTH ; or CTSH provided that the good resulting from such change is the product of a chemical reaction
2707.91	Creosote oils	CTH ; or CTSH provided that the good resulting from such change is the product of a chemical reaction
2707.99	Other	CTH ; or CTSH provided that the good resulting from such change is the product of a chemical reaction
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars:	
2708.10	Pitch	CTH
2708.20	Pitch coke	CTH
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.	CTH
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2710.11	Light oils and preparations	CTH ; or A change from any other good of heading 2710, provided that the good resulting from such change is the product of a chemical reaction, atmospheric distillation or vacuum distillation.
2710.19	Other	CTH ; or A change from any other good of heading 2710, provided that the good resulting from such change is the product of a chemical reaction, atmospheric distillation or vacuum distillation.
2710.91	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	CTH ; or A change from any other good of heading 2710, provided that the good resulting from such change is the product of a chemical reaction, atmospheric distillation or vacuum distillation.
2710.99	Other	CTH ; or A change from any other good of heading 2710, provided that the good resulting from such change is the product of a chemical reaction, atmospheric distillation or vacuum distillation.
2711	Petroleum gases and other gaseous hydrocarbons:	
2711.11	Natural gas	CTH
2711.12	Propane	CTH
2711.13	Butanes	CTH
2711.14	Ethylene, propylene, butylene and butadiene	CTH
2711.19	Other	CTH
2711.21	Natural gas	CTH
2711.29	Other	CTH
2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:	
2712.10	Petroleum jelly	CTH
2712.20	Paraffin wax containing by weight less than 0.75 % of oil	CTH
2712.90	Other	CTH
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:	
2713.11	Not calcined	CTH
2713.12	Calcined	CTH
2713.20	Petroleum bitumen	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals	CTH
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks:	
2714.10	Bituminous or oil shale and tar sands	CTH
2714.90	Other	CTH
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	CTH
2716.00	Electrical energy.	CTH
	Chapter 28	
	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	
	<p>Rule 1: Chemical Reaction Origin RuleAny good of Chapters 28 through 38, except a good of heading 3823 that is the product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. Notwithstanding any of the line-by-line rules, the "chemical reaction" rule may be applied to any good classified in the above chapters. Note: For purposes of this section, a "chemical reaction" is 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 the molecule. The following are not considered to be chemical reactions for the purposes of determining whether a product is an originating good: (a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallization.</p>	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
	<p>Rule 2: Purification Origin Rule For the purposes of Chapters 28 through 35 and Chapter 38, purification is considered to be origin conferring provided that the purification occurs in the territory of one or both of the Parties and one of the following criteria is satisfied:</p> <p>a) purification of a good resulting in the elimination of 80 per cent based on the content of existing impurities; or</p> <p>b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:</p> <ul style="list-style-type: none"> (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances; (ii) chemical products and reagents for analytical, diagnostic or laboratory uses; (iii) elements and components for use in micro-elements; (iv) specialized optical uses; (v) non toxic uses for health and safety; (vi) biotechnical use; (vii) carriers used in a separation process; or (viii) nuclear grade uses. 	
	<p>Rule 3: Mixtures and Blends Origin Rule For the purposes of Chapters Chapter 30 and 31, heading 3302, subheading 3502.20, headings 3506 through 3507 and heading 3707, the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications in the territory of one or both of the Parties which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is considered to be origin conferring.</p>	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
	<p>Rule 4: Change in Particle Size Origin RuleFor the purposes of Chapters 30 and 31:</p> <p>a) the deliberate and controlled reduction in particle size of a good, other than by merely crushing (or pressing) in the territory of one or both of the Parties resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is considered to be origin conferring; or b) the deliberate and controlled modification in particle size of a good, other than by merely pressing in the territory of one or both of the Parties, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is considered to be origin conferring.</p>	
	<p>Rule 5: Standards Materials Origin Rule For the purposes of Chapters 28 through 32, Chapter 35 and Chapter 38, the production of standards materials in the territory of one or both of the Parties is considered to be origin conferring. For the purposes of this rule "standards materials" (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer.</p>	
	<p>Rule 6: Isomer Separation Origin Rule For the purposes of Chapters 28 through 32 and Chapter 35, the isolation or separation of isomers from mixtures of isomers in the territory of one or both of the Parties is to be considered origin conferring.</p>	
	<p>Rule 7: Separation prohibition A non-originating material/component will not be deemed to have satisfied all applicable requirements of these rules by reason of change from one classification to another merely as the result of the separation of one or more individual materials or components from a man-made mixture unless the isolated material/component, itself, also underwent a chemical reaction in the territory of one or both of the Parties.</p>	
2801	FLUORINE, CHLORINE, BROMINE AND IODINE:	
2801.10	Chlorine	CTH
2801.20	Iodine	CTH
2801.30	Fluorine; bromine	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.	CTH
2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	CTH
2804	Hydrogen, rare gases and other non-metals:	
2804.10	Hydrogen	CTH
2804.21	Argon	CTH
2804.29	Other	CTH
2804.30	Nitrogen	CTH
2804.40	Oxygen	CTH
2804.50	Boron; tellurium	CTH
2804.61	Containing by weight not less than 99.99 % of silicon	CTH
2804.69	Other	CTH
2804.70	Phosphorus	CTH
2804.80	Arsenic	CTH
2804.90	Selenium	CTH
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:	
2805.11	Sodium	CTH
2805.12	Calcium	CTH
2805.19	Other	CTH
2805.30	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	CTH
2805.40	Mercury	CTH
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:	
2806.10	Hydrogen chloride (hydrochloric acid)	CTSH
2806.20	Chlorosulphuric acid	CTSH
2807.00	Sulphuric acid; oleum.	CTH
2808.00	Nitric acid; sulphonitric acids.	CTH
2809	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined:	
2809.10	Diphosphorus pentaoxide	CTSH
2809.20	Phosphoric acid and polyphosphoric acids	CTSH
2810.00	Oxides of boron; boric acids.	CTH
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals:	
2811.11	Hydrogen fluoride (hydrofluoric acid)	CTSH
2811.19	Other	CTSH
2811.21	Carbon dioxide	CTSH
2811.22	Silicon dioxide	CTSH
2811.29	Other	CTSH
2812	Halides and halide oxides of non-metals:	
2812.10	Chlorides and chloride oxides	CTSH
2812.90	Other	CTSH
2813	Sulphides of non-metals; commercial phosphorus trisulphide:	
2813.10	Carbon disulphide	CTSH
2813.90	Other	CTSH
2814	Ammonia, anhydrous or in aqueous solution:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2814.10	Anhydrous ammonia	CTH
2814.20	Ammonia in aqueous solution	CTH
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:	
2815.11	Solid	CTSH
2815.12	In aqueous solution (soda lye or liquid soda)	CTSH
2815.20	Potassium hydroxide (caustic potash)	CTSH
2815.30	Peroxides of sodium or potassium	CTSH
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:	
2816.10	Hydroxide and peroxide of magnesium	CTSH
2816.40	Oxides, hydroxides and peroxides, of strontium or barium	CTSH
2817.00	Zinc oxide; zinc peroxide.	CTH
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:	
2818.10	Artificial corundum, whether or not chemically defined	CTSH
2818.20	Aluminium oxide, other than artificial corundum	CTSH
2818.30	Aluminium hydroxide	CTSH
2819	Chromium oxides and hydroxides:	
2819.10	Chromium trioxide	CTSH
2819.90	Other	CTSH
2820	Manganese oxides:	
2820.10	Manganese dioxide	CTSH
2820.90	Other	CTSH
2821	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃:	
2821.10	Iron oxides and hydroxides	CTSH
2821.20	Earth colours	CTSH
2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	CTH
2823.00	Titanium oxides.	CTH
2824	Lead oxides; red lead and orange lead:	
2824.10	Lead monoxide (litharge, massicot)	CTSH
2824.90	Other	CTSH
2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:	
2825.10	Hydrazine and hydroxylamine and their inorganic salts	CTSH
2825.20	Lithium oxide and hydroxide	CTSH
2825.30	Vanadium oxides and hydroxides	CTSH
2825.40	Nickel oxides and hydroxides	CTSH
2825.50	Copper oxides and hydroxides	CTSH
2825.60	Germanium oxides and zirconium dioxide	CTSH
2825.70	Molybdenum oxides and hydroxides	CTSH
2825.80	Antimony oxides	CTSH
2825.90	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:	
2826.12	Of aluminium	CTSH
2826.19	Other	CTSH
2826.30	Sodium hexafluoroaluminate (synthetic cryolite)	CTSH
2826.90	Other	CTSH
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:	
2827.10	Ammonium chloride	CTSH
2827.20	Calcium chloride	CTSH
2827.31	Of magnesium	CTSH
2827.32	Of aluminium	CTSH
2827.35	Of nickel	CTSH
2827.39	Other	CTSH
2827.41	Of copper	CTSH
2827.49	Other	CTSH
2827.51	Bromides of sodium or of potassium	CTSH
2827.59	Other	CTSH
2827.60	Iodides and iodide oxides	CTSH
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:	
2828.10	Commercial calcium hypochlorite and other calcium hypochlorites	CTSH
2828.90	Other	CTSH
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates:	
2829.11	Of sodium	CTSH
2829.19	Other	CTSH
2829.90	Other	CTSH
2830	Sulphides; polysulphides, whether or not chemically defined:	
2830.10	Sodium sulphides	CTSH
2830.90	Other	CTSH
2831	Dithionites and sulphonylates:	
2831.10	Of sodium	CTSH
2831.90	Other	CTSH
2832	Sulphites; thiosulphates:	
2832.10	Sodium sulphites	CTSH
2832.20	Other sulphites	CTSH
2832.30	Thiosulphates	CTSH
2833	Sulphates; alums; peroxosulphates (persulphates):	
2833.11	Disodium sulphate	CTSH
2833.19	Other	CTSH
2833.21	Of magnesium	CTSH
2833.22	Of aluminium	CTSH
2833.24	Of nickel	CTSH
2833.25	Of copper	CTSH
2833.27	Of barium	CTSH
2833.29	Other	CTSH
2833.30	Alums	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2833.40	Peroxosulphates (persulphates)	CTSH
2834	Nitrites; nitrates:	
2834.10	Nitrites	CTSH
2834.21	Of potassium	CTSH
2834.29	Other	CTSH
2835	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates; polyphosphates, whether or not chemically defined:	
2835.10	Phosphinates (hypophosphites) and phosphonates (phosphites)	CTSH
2835.22	Of mono- or disodium	CTSH
2835.24	Of potassium	CTSH
2835.25	Calcium hydrogenorthophosphate ("dicalcium phosphate")	CTSH
2835.26	Other phosphates of calcium	CTSH
2835.29	Other	CTSH
2835.31	Sodium triphosphate (sodium tripolyphosphate)	CTSH
2835.39	Other	CTSH
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:	
2836.20	Disodium carbonate	CTSH
2836.30	Sodium hydrogencarbonate (sodium bicarbonate)	CTSH
2836.40	Potassium carbonates	CTSH
2836.50	Calcium carbonate	CTSH
2836.60	Barium carbonate	CTSH
2836.91	Lithium carbonates	CTSH
2836.92	Strontium carbonate	CTSH
2836.99	Other	CTSH
2837	Cyanides, cyanide oxides and complex cyanides:	
2837.11	Of sodium	CTSH
2837.19	Other	CTSH
2837.20	Complex cyanides	CTSH
2839	Silicates; commercial alkali metal silicates:	
2839.11	Sodium metasilicates	CTSH
2839.19	Other	CTSH
2839.90	Other	CTSH
2840	Borates; peroxoborates (perborates):	
2840.11	Anhydrous	CTSH
2840.19	Other	CTSH
2840.20	Other borates	CTSH
2840.30	Peroxoborates (perborates)	CTSH
2841	Salts of oxometallic or peroxometallic acids:	
2841.30	Sodium dichromate	CTSH
2841.50	Other chromates and dichromates; peroxochromates	CTSH
2841.61	Potassium permanganate	CTSH
2841.69	Other	CTSH
2841.70	Molybdates	CTSH
2841.80	Tungstates (wolframates)	CTSH
2841.90	Other	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides:	
2842.10	Double or complex silicates, including aluminosilicates whether or not chemically defined	CTSH
2842.90	Other	CTSH
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:	
2843.10	Colloidal precious metals	CTSH
2843.21	Silver nitrate	CTSH
2843.29	Other	CTSH
2843.30	Gold compounds	CTSH
2843.90	Other compounds; amalgams	CTSH
2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products:	
2844.10	Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	CTSH
2844.20	Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	CTSH
2844.30	Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	CTSH
2844.40	Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	CTSH
2844.50	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	CTSH
2845	Isotopes other than those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:	
2845.10	Heavy water (deuterium oxide)	CTH
2845.90	Other	CTH
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals:	
2846.10	Cerium compounds	CTH
2846.90	Other	CTH
2847.00	Hydrogen peroxide, whether or not solidified with urea.	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	CTH
2849	Carbides, whether or not chemically defined:	
2849.10	Of calcium	CTSH
2849.20	Of silicon	CTSH
2849.90	Other	CTSH
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	CTH
2852.00	Compounds, inorganic or organic, of mercury, excluding amalgams.	CTH
2853.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	CTH
	Chapter 29	
	Organic chemicals	
2901	Acylic hydrocarbons:	
2901.10	Saturated	CTSH
2901.21	Ethylene	CTSH
2901.22	Propene (propylene)	CTSH
2901.23	Butene (butylene) and isomers thereof	CTSH
2901.24	Buta-1,3-diene and isoprene	CTSH
2901.29	Other	CTSH
2902	Cyclic hydrocarbons:	
2902.11	Cyclohexane	CTSH
2902.19	Other	CTSH
2902.20	Benzene	CTSH
2902.30	Toluene	CTSH
2902.41	o-xylene	CTSH
2902.42	m-xylene	CTSH
2902.43	p-xylene	CTSH
2902.44	Mixed xylene isomers	CTSH
2902.50	Styrene	CTSH
2902.60	Ethylbenzene	CTSH
2902.70	Cumene	CTSH
2902.90	Other	CTSH
2903	Halogenated derivatives of hydrocarbons:	
2903.11	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	CTSH
2903.12	Dichloromethane (methylene chloride)	CTSH
2903.13	Chloroform (trichloromethane)	CTSH
2903.14	Carbon tetrachloride	CTSH
2903.15	Ethylene dichloride (ISO) (1,2-dichloroethane)	CTSH
2903.19	Other	CTSH
2903.21	Vinyl chloride (chloroethylene)	CTSH
2903.22	Trichloroethylene	CTSH
2903.23	Tetrachloroethylene (perchloroethylene)	CTSH
2903.29	Other	CTSH
2903.31	Ethylene dibromide (ISO) (1,2-dibromoethane)	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2903.39	Other	CTSH
2903.41	Trichlorofluoromethane	CTSH
2903.42	Dichlorodifluoromethane	CTSH
2903.43	Trichlorotrifluoroethanes	CTSH
2903.44	Dichlorotetrafluoroethanes and Chloropentafluoroethane	CTSH
2903.45	Other derivatives perhalogenated only with fluorine and chlorine	CTSH
2903.46	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	CTSH
2903.47	Other perhalogenated derivatives	CTSH
2903.49	Other	CTSH
2903.51	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	CTSH
2903.52	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	CTSH
2903.59	Other	CTSH
2903.61	Chlorobenzene, o-dichlorobenzene and p- dichlorobenzene	CTSH
2903.62	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p- chlorophenyl)ethane)	CTSH
2903.69	Other	CTSH
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:	
2904.10	Derivatives containing only sulpho groups, their salts and ethylesters	CTSH
2904.20	Derivatives containing only nitro or only nitroso groups	CTSH
2904.90	Other	CTSH
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2905.11	Methanol (methyl alcohol)	CTSH
2905.12	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	CTSH
2905.13	Butan-1-ol (n-butyl alcohol)	CTSH
2905.14	Other butanols	CTSH
2905.16	Octanol (octyl alcohol) and isomers thereof	CTSH
2905.17	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	CTSH
2905.19	Other	CTSH
2905.22	Acyclic terpene alcohols	CTSH
2905.29	Other	CTSH
2905.31	Ethylene glycol (ethanediol)	CTSH
2905.32	Propylene glycol (propane-1,2-diol)	CTSH
2905.39	Other	CTSH
2905.41	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	CTSH
2905.42	Pentaerythritol	CTSH
2905.43	Mannitol	CTSH
2905.44	D-glucitol (sorbitol)	CTSH
2905.45	Glycerol	CTSH
2905.49	Other	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2905.51	Ethchlorvynol (INN)	CTSH
2905.59	Other	CTSH
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2906.11	Menthol	CTSH
2906.12	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	CTSH
2906.13	Sterols and inositols	CTSH
2906.19	Other	CTSH
2906.21	Benzyl alcohol	CTSH
2906.29	Other	CTSH
2907	Phenols; phenol-alcohols:	
2907.11	Phenol (hydroxybenzene) and its salts	CTSH
2907.12	Cresols and their salts	CTSH
2907.13	Octylphenol, nonylphenol and their isomers; salts thereof	CTSH
2907.15	Naphthols and their salts	CTSH
2907.19	Other	CTSH
2907.21	Resorcinol and its salts	CTSH
2907.22	Hydroquinone (quinol) and its salts	CTSH
2907.23	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	CTSH
2907.29	Other	CTSH
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:	
2908.11	Pentachlorophenol (ISO)	CTH
2908.19	Other	CTH
2908.91	Dinoseb (ISO) and its salts	CTH
2908.99	Other	CTH
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.11	Diethyl ether	CTSH
2909.19	Other	CTSH
2909.20	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH
2909.30	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH
2909.41	2,2'-Oxydiethanol (diethylene glycol, digol)	CTSH
2909.43	Monobutyl ethers of ethylene glycol or of diethylene glycol	CTSH
2909.44	Other monoalkylethers of ethylene glycol or of diethylene glycol	CTSH
2909.49	Other	CTSH
2909.50	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2909.60	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2910.10	Oxirane (ethylene oxide)	CTSH
2910.20	Methyloxirane (propylene oxide)	CTSH
2910.30	1-Chloro-2,3-epoxypropane (epichlorohydrin)	CTSH
2910.40	Dieldrin (ISO, INN)	CTSH
2910.90	Other	CTSH
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulponated, nitrated or nitrosated derivatives.	CTH
2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde:	
2912.11	Methanal (formaldehyde)	CTSH
2912.12	Ethanal (acetaldehyde)	CTSH
2912.19	Other	CTSH
2912.21	Benzaldehyde	CTSH
2912.29	Other	CTSH
2912.30	Aldehyde-alcohols	CTSH
2912.41	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	CTSH
2912.42	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	CTSH
2912.49	Other	CTSH
2912.50	Cyclic polymers of aldehydes	CTSH
2912.60	Paraformaldehyde	CTSH
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	CTH
2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2914.11	Acetone	CTSH
2914.12	Butanone (methyl ethyl ketone)	CTSH
2914.13	4-Methylpentan-2-one (methyl isobutyl ketone)	CTSH
2914.19	Other	CTSH
2914.21	Camphor	CTSH
2914.22	Cyclohexanone and methylcyclohexanones	CTSH
2914.23	Ionones and methylionones	CTSH
2914.29	Other	CTSH
2914.31	Phenylacetone (phenylpropan-2-one)	CTSH
2914.39	Other	CTSH
2914.40	Ketone-alcohols and ketone-aldehydes	CTSH
2914.50	Ketone-phenols and ketones with other oxygen funtion	CTSH
2914.61	Anthraquinone	CTSH
2914.69	Other	CTSH
2914.70	Halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2915.11	Formic acid	CTSH
2915.12	Salts of formic acid	CTSH
2915.13	Esters of formic acid	CTSH
2915.21	Acetic acid	CTSH
2915.24	Acetic anhydride	CTSH
2915.29	Other	CTSH
2915.31	Ethyl acetate	CTSH
2915.32	Vinyl acetate	CTSH
2915.33	n-Butyl acetate	CTSH
2915.36	Dinoseb (ISO) acetate	CTSH
2915.39	Other	CTSH
2915.40	Mono-, di- or trichloroacetic acids, their salts and esters	CTSH
2915.50	Propionic acid, its salts and esters	CTSH
2915.60	Butanoic acids, pentanoic acids, their salts and esters	CTSH
2915.70	Palmitic acid, stearic acid, their salts and esters	CTSH
2915.90	Other	CTSH
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2916.11	Acrylic acid and its salts	CTSH
2916.12	Esters of acrylic acid	CTSH
2916.13	Methacrylic acid and its salts	CTSH
2916.14	Esters of methacrylic acid	CTSH
2916.15	Oleic, linoleic or linolenic acids, their salts and esters	CTSH
2916.19	Other	CTSH
2916.20	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH
2916.31	Benzoic acid, its salts and esters	CTSH
2916.32	Benzoyl peroxide and benzoyl chloride	CTSH
2916.34	Phenylacetic acid and its salts	CTSH
2916.35	Esters of phenylacetic acid	CTSH
2916.36	Binapacryl (ISO)	CTSH
2916.39	Other	CTSH
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2917.11	Oxalic acid, its salts and esters	CTSH
2917.12	Adipic acid, its salts and esters	CTSH
2917.13	Azelaic acid, sebacic acid, their salts and esters	CTSH
2917.14	Maleic anhydride	CTSH
2917.19	Other	CTSH
2917.20	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2917.32	Dioctyl orthophthalates	CTSH
2917.33	Dinonyl or didecyl orthophthalates	CTSH
2917.34	Other esters of orthophthalic acid	CTSH
2917.35	Phthalic anhydride	CTSH
2917.36	Terephthalic acid and its salts	CTSH
2917.37	Dimethyl terephthalate	CTSH
2917.39	Other	CTSH
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2918.11	Lactic acid, its salts and esters	CTSH
2918.12	Tartaric acid	CTSH
2918.13	Salts and esters of tartaric acid	CTSH
2918.14	Citric acid	CTSH
2918.15	Salts and esters of citric acid	CTSH
2918.16	Gluconic acid, its salts and esters	CTSH
2918.18	Chlorobenzilate (ISO)	CTSH
2918.19	Other	CTSH
2918.21	Salicylic acid and its salts	CTSH
2918.22	O-Acetylsalicylic acid, its salts and esters	CTSH
2918.23	Other esters of salicylic acid and their salts	CTSH
2918.29	Other	CTSH
2918.30	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH
2918.91	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	CTSH
2918.99	Other	CTSH
2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2919.10	Tris(2,3-dibromopropyl) phosphate	CTH
2919.90	Other	CTH
2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2920.11	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	CTSH
2920.19	Other	CTSH
2920.90	Other	CTSH
2921	Amine-function compounds:	
2921.11	Methylamine, di- or trimethylamine and their salts	CTSH
2921.19	Other	CTSH
2921.21	Ethylenediamine and its salts	CTSH
2921.22	Hexamethylenediamine and its salts	CTSH
2921.29	Other	CTSH
2921.30	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	CTSH
2921.41	Aniline and its salts	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2921.42	Aniline derivatives and their salts	CTSH
2921.43	Toluidines and their derivatives; salts thereof	CTSH
2921.44	Diphenylamine and its derivatives; salts thereof	CTSH
2921.45	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	CTSH
2921.46	Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), lefetamine (INN), levametamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	CTSH
2921.49	Other	CTSH
2921.51	o-, m-, p-phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	CTSH
2921.59	Other	CTSH
2922	Oxygen-function amino-compounds:	
2922.11	Monoethanolamine and its salts	CTSH
2922.12	Diethanolamine and its salts	CTSH
2922.13	Triethanolamine and its salts	CTSH
2922.14	Dextropropoxyphene (INN) and its salts	CTSH
2922.19	Other	CTSH
2922.21	Aminohydroxynaphthalenesulphonic acids and their salts	CTSH
2922.29	Other	CTSH
2922.31	Amfetramone (INN), methadone (INN) and normethadone (INN); salts thereof	CTSH
2922.39	Other	CTSH
2922.41	Lysine and its esters; salts thereof	CTSH
2922.42	Glutamic acid and its salts	CTSH
2922.43	Anthranilic acid and its salts	CTSH
2922.44	Tilidine (INN) and its salts	CTSH
2922.49	Other	CTSH
2922.50	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	CTSH
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids:	
2923.10	Choline and its salts	CTSH
2923.20	Lecithins and other phosphoaminolipids	CTSH
2923.90	Other	CTSH
2924	Carboxamide-function compounds; amide-function compounds of carbonic acid:	
2924.11	Meprobamate (INN)	CTSH
2924.12	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	CTSH
2924.19	Other	CTSH
2924.21	Ureines and their derivatives; salts thereof	CTSH
2924.23	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	CTSH
2924.24	Ethinamate (INN)	CTSH
2924.29	Other	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:	
2925.11	Saccharin and its salts	CTSH
2925.12	Glutethimide (INN)	CTSH
2925.19	Other	CTSH
2925.21	Chlordimeform (ISO)	CTSH
2925.29	Other	CTSH
2926	Nitrile-function compounds:	
2926.10	Acrylonitrile	CTSH
2926.20	1-Cyanoguanidine (dicyandiamide)	CTSH
2926.30	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	CTSH
2926.90	Other	CTSH
2927.00	Diazo-, azo- or azoxy-compounds.	CTH
2928.00	Organic derivatives of hydrazine or of hydroxylamine.	CTH
2929	Compounds with other nitrogen function:	
2929.10	Isocyanates	CTSH
2929.90	Other	CTSH
2930	Organo-sulphur compounds:	
2930.20	Thiocarbamates and dithiocarbamates	CTSH
2930.30	Thiuram mono-, di- or tetrasulphides	CTSH
2930.40	Methionine	CTSH
2930.50	Captafol (ISO) and methamidophos (ISO)	CTSH
2930.90	Other	CTSH
2931.00	Other organo-inorganic compounds.	CTH
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	
2932.11	Tetrahydrofuran	CTSH
2932.12	2-Furaldehyde (furfuraldehyde)	CTSH
2932.13	Furfuryl alcohol and tetrahydrofurfuryl alcohol	CTSH
2932.19	Other	CTSH
2932.21	Coumarin, methylcoumarins and ethylcoumarins	CTSH
2932.29	Other lactones	CTSH
2932.91	Isosafrole	CTSH
2932.92	1-(1,3-Benzodioxol-5-yl)propane-2-one	CTSH
2932.93	Piperonal	CTSH
2932.94	Safrole	CTSH
2932.95	Tetrahydrocannabinols (all isomers)	CTSH
2932.99	Other	CTSH
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only:	
2933.11	Phenazone (antipyrin) and its derivatives	CTSH
2933.19	Other	CTSH
2933.21	Hydantoin and its derivatives	CTSH
2933.29	Other	CTSH
2933.31	Pyridine and its salts	CTSH
2933.32	Piperidine and its salts	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2933.33	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	CTSH
2933.39	Other	CTSH
2933.41	Levorphanol (INN) and its salts	CTSH
2933.49	Other	CTSH
2933.52	Malonylurea (barbituric acid) and its salts	CTSH
2933.53	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	CTSH
2933.54	Other derivatives of malonylurea (barbituric acid); salts thereof	CTSH
2933.55	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	CTSH
2933.59	Other	CTSH
2933.61	Melamine	CTSH
2933.69	Other	CTSH
2933.71	6-Hexanelactam (epsilon-caprolactam)	CTSH
2933.72	Clobazam (INN) and methyprylon (INN)	CTSH
2933.79	Other lactams	CTSH
2933.91	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof	CTSH
2933.99	Other	CTSH
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds:	
2934.10	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	CTSH
2934.20	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	CTSH
2934.30	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2934.91	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	CTSH
2934.99	Other	CTSH
2935.00	Sulphonamides.	CTH
2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:	
2936.21	Vitamins A and their derivatives	CTSH
2936.22	Vitamin B1 and its derivatives	CTSH
2936.23	Vitamin B2 and its derivatives	CTSH
2936.24	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	CTSH
2936.25	Vitamin B6 and its derivatives	CTSH
2936.26	Vitamin B12 and its derivatives	CTSH
2936.27	Vitamin C and its derivatives	CTSH
2936.28	Vitamin E and its derivatives	CTSH
2936.29	Other vitamins and their derivatives	CTSH
2936.90	Other, including natural concentrates	CTSH
2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:	
2937.11	Somatotropin, its derivatives and structural analogues	CTH
2937.12	Insulin and its salts	CTH
2937.19	Other	CTH
2937.21	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	CTH
2937.22	Halogenated derivatives of corticosteroidal hormones	CTH
2937.23	Oestrogens and progestogens	CTH
2937.29	Other	CTH
2937.31	Epinephrine	CTH
2937.39	Other	CTH
2937.40	Amino-acid derivatives	CTH
2937.50	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	CTH
2937.90	Other	CTH
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:	
2938.10	Rutoside (rutin) and its derivatives	CTH
2938.90	Other	CTH
2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
2939.11	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	CTH
2939.19	Other	CTH
2939.20	Alkaloids of cinchona and their derivatives; salts thereof	CTH
2939.30	Caffeine and its salts	CTH
2939.41	Ephedrine and its salts	CTH
2939.42	Pseudoephedrine (INN) and its salts	CTH
2939.43	Cathine (INN) and its salts	CTH
2939.49	Other	CTH
2939.51	Fenetylline (INN) and its salts	CTH
2939.59	Other	CTH
2939.61	Ergometrine (INN) and its salts	CTH
2939.62	Ergotamin (INN) and its salts	CTH
2939.63	Lysergic acid and its salts	CTH
2939.69	Other	CTH
2939.91	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	CTH
2939.99	Other	CTH
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	CTH
2941	Antibiotics:	
2941.10	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	CTH
2941.20	Streptomycins and their derivatives; salts thereof	CTH
2941.30	Tetracyclines and their derivatives; salts thereof	CTH
2941.40	Chloramphenicol and its derivatives; salts thereof	CTH
2941.50	Erythromycin and its derivatives; salts thereof	CTH
2941.90	Other	CTH
2942.00	Other organic compounds.	CTH
Chapter 30		
Pharmaceutical products		
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
3001.20	Extracts of glands or other organs or of their secretions	CTH or RVC(40)
3001.90	Other	CTH or RVC(40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3002	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:	
3002.10	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	CTH or RVC(40)
3002.20	Vaccines for human medicine	CTH or RVC(40)
3002.30	Vaccines for veterinary medicine	CTH or RVC(40)
3002.90	Other	CTSH
3003	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:	
3003.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	CTH
3003.20	Containing other antibiotics	CTH
3003.31	Containing insulin	CTH
3003.39	Other	CTH
3003.40	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	CTH
3003.90	Other	CTH
3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale:	
3004.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	CTH except from heading 3003
3004.20	Containing other antibiotics	CTH except from heading 3003
3004.31	Containing insulin	CTH except from heading 3003
3004.32	Containing corticosteroid hormones, their derivatives or structural analogues	CTH except from heading 3003
3004.39	Other	CTH except from heading 3003
3004.40	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	CTH except from heading 3003
3004.50	Other medicaments containing vitamins or other products of heading 29.36	CTH except from heading 3003
3004.90	Other	CTH except from heading 3003

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes:	
3005.10	Adhesive dressings and other articles having an adhesive layer	CTH
3005.90	Other	CTH
3006	Pharmaceutical goods specified in Note 4 to this Chapter:	
3006.10	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	CTH
3006.20	Blood-grouping reagents	CTH
3006.30	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	CTH
3006.40	Dental cements and other dental fillings; bone reconstruction cements	CTH
3006.50	First-aid boxes and kits	CTH
3006.60	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	CTH
3006.70	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	CTH
3006.91	Appliances identifiable for ostomy use	CTH
3006.92	Waste pharmaceuticals	CTH
	Chapter 31	
	Fertilisers	
3101.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	CTH
3102	Mineral or chemical fertilisers, nitrogenous:	
3102.10	Urea, whether or not in aqueous solution	CTH or RVC(40)
3102.21	Ammonium sulphate	CTH or RVC(40)
3102.29	Other	CTH or RVC(40)
3102.30	Ammonium nitrate, whether or not in aqueous solution	CTH or RVC(40)
3102.40	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	CTH or RVC(40)
3102.50	Sodium nitrate	CTH or RVC(40)
3102.60	Double salts and mixtures of calcium nitrate and ammonium nitrate	CTH or RVC(40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3102.80	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	CTH or RVC(40)
3102.90	Other, including mixtures not specified in the foregoing subheadings	CTH or RVC(40)
3103	Mineral or chemical fertilisers, phosphatic:	
3103.10	Superphosphates	CTH or RVC(40)
3103.90	Other	CTH or RVC(40)
3104	Mineral or chemical fertilisers, potassic:	
3104.20	Potassium chloride	CTH or RVC(40)
3104.30	Potassium sulphate	CTH or RVC(40)
3104.90	Other	CTH or RVC(40)
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:	
3105.10	Goods of the this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	CTH or RVC(40)
3105.20	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	CTH or RVC(40)
3105.30	Diammonium hydrogenorthophosphate (diammonium phosphate)	CTH or RVC(40)
3105.40	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	CTH or RVC(40)
3105.51	Containing nitrates and phosphates	CTH or RVC(40)
3105.59	Other	CTH or RVC(40)
3105.60	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	CTH or RVC(40)
3105.90	Other	CTH
	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	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:	
3201.10	Quebracho extract	CTSH or RVC(40)
3201.20	Wattle extract	CTSH or RVC(40)
3201.90	Other	CTSH or RVC(40)
3202	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	CTSH or RVC(40)
3202.90	Other	CTSH or RVC(40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
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.	CTSH or RVC(40)
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined:	
3204.11	Disperse dyes and preparations based thereon	CTSH or RVC(40)
3204.12	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	CTSH or RVC(40)
3204.13	Basic dyes and preparations based thereon	CTSH or RVC(40)
3204.14	Direct dyes and preparations based thereon	CTSH or RVC(40)
3204.15	Vat dyes (including those usable in that state as pigments) and preparations based thereon	CTSH or RVC(40)
3204.16	Reactive dyes and preparations based thereon	CTSH or RVC(40)
3204.17	Pigments and preparations based thereon	CTSH or RVC(40)
3204.19	Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	CTSH or RVC(40)
3204.20	Synthetic organic products of a kind used as fluorescent brightening agents	CTSH or RVC(40)
3204.90	Other	CTSH or RVC(40)
3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	CTH or RVC(40)
3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined:	
3206.11	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	CTSH or RVC(40)
3206.19	Other	CTSH or RVC(40)
3206.20	Pigments and preparations based on chromium compounds	CTSH or RVC(40)
3206.41	Ultramarine and preparations based thereon	CTSH or RVC(40)
3206.42	Lithopone and other pigments and preparations based on zinc sulphide	CTSH or RVC(40)
3206.49	Other	CTSH or RVC(40)
3206.50	Inorganic products of a kind used as luminophores	CTSH or RVC(40)
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes:	
3207.10	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	CTSH or RVC(40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3207.20	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	CTSH or RVC(40)
3207.30	Liquid lustres and similar preparations	CTSH or RVC(40)
3207.40	Glass frit and other glass, in the form of powder, granules or flakes	CTSH or RVC(40)
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter:	
3208.10	Based on polyesters	CTSH or RVC(40)
3208.20	Based on acrylic or vinyl polymers	CTSH or RVC(40)
3208.90	Other	CTSH or RVC(40)
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:	
3209.10	Based on acrylic or vinyl polymers	CTSH or RVC(40)
3209.90	Other	CTSH or RVC(40)
3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	CTH
3211.00	Prepared driers.	CTH
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale:	
3212.10	Stamping foils	CTSH or RVC(40)
3212.90	Other	CTSH or RVC(40)
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings:	
3213.10	Colours in sets	CTH
3213.90	Other	CTH
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like:	
3214.10	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	CTSH or RVC(40)
3214.90	Other	CTSH or RVC(40)
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:	
3215.11	Black	CTH
3215.19	Other	CTH
3215.90	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
	Chapter 33	
	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:	
3301.12	Of orange	CTSH
3301.13	Of lemon	CTSH
3301.19	Other	CTSH
3301.24	Of peppermint (<i>Mentha piperita</i>)	CTSH
3301.25	Of other mints	CTSH
3301.29	Other	CTSH
3301.30	Resinoids	CTSH
3301.90	Other	CTSH
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:	
3302.10	Of a kind used in the food or drink industries	CTH
3302.90	Other	CTH
3303.00	Perfumes and toilet waters.	CTH
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations:	
3304.10	Lip make-up preparations	CTH
3304.20	Eye make-up preparations	CTH
3304.30	Manicure or pedicure preparations	CTH
3304.91	Powders, whether or not compressed	CTH
3304.99	Other	CTH
3305	Preparations for use on the hair:	
3305.10	Shampoos	CTH
3305.20	Preparations for permanent waving or straightening	CTH
3305.30	Hair lacquers	CTH
3305.90	Other	CTH
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages:	
3306.10	Dentifrices	CTH
3306.20	Yarn used to clean between the teeth (dental floss)	CTH
3306.90	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties:	
3307.10	Pre-shave, shaving or after-shave preparations	CTH
3307.20	Personal deodorants and antiperspirants	CTH
3307.30	Perfumed bath salts and other bath preparations	CTH
3307.41	"Agarbatti" and other odoriferous preparations which operate by burning	CTH
3307.49	Other	CTH
3307.90	Other	CTH
	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	
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
3401.11	For toilet use (including medicated products)	CTH
3401.19	Other	CTH
3401.20	Soap in other forms	CTH
3401.30	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	CTH
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401:	
3402.11	Anionic	CTH
3402.12	Cationic	CTH
3402.13	Non-ionic	CTH
3402.19	Other	CTH
3402.20	Preparations put up for retail sale	CTH
3402.90	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals:	
3403.11	Preparations for the treatment of textile materials, leather, furskins or other materials	CTH
3403.19	Other	CTH
3403.91	Preparations for the treatment of textile materials, leather, furskins or other materials	CTH
3403.99	Other	CTH
3404	Artificial waxes and prepared waxes:	
3404.20	Of poly(oxyethylene) (polyethylene glycol)	CTH
3404.90	Other	CTH
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404:	
3405.10	Polishes, creams and similar preparations for footwear or leather	CTSH
3405.20	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	CTSH
3405.30	Polishes and similar preparations for coachwork, other than metal polishes	CTSH
3405.40	Scouring pastes and powders and other scouring preparations	CTSH
3405.90	Other	CTSH
3406.00	Candles, tapers and the like.	CTH
3407.00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	CTH
Chapter 35		
Albuminoidal substances; modified starches; glues; enzymes		
3501	Casein, caseinates and other casein derivatives; casein glues:	
3501.10	Casein	CTSH
3501.90	Other	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:	
3502.11	Dried	CTSH
3502.19	Other	CTSH
3502.20	Milk albumin, including concentrates of two or more whey proteins	CTSH
3502.90	Other	CTSH
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	CTH
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	CTH
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
3505.10	Dextrins and other modified starches	CTSH
3505.20	Glues	CTSH
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
3506.10	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	CTH
3506.91	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	CTH
3506.99	Other	CTH
3507	Enzymes; prepared enzymes not elsewhere specified or included:	
3507.10	Rennet and concentrates thereof	CTH
3507.90	Other	CTH
	Chapter 36	
	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	
3601.00	Propellant powders.	CTH
3602.00	Prepared explosives, other than propellant powders.	CTH
3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	CTH
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:	
3604.10	Fireworks	CTH
3604.90	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3605.00	Matches, other than pyrotechnic articles of heading 36.04.	CTH
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:	
3606.10	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	CTH
3606.90	Other	CTH
Chapter 37		
Photographic or cinematographic goods		
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:	
3701.10	For X-ray	CTH except from heading 3702
3701.20	Instant print film	CTH
3701.30	Other plates and film, with any side exceeding 255 mm	CTH
3701.91	For colour photography (polychrome)	CTH
3701.99	Other	CTH
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed:	
3702.10	For X-ray	CTH except from heading 3701
3702.31	For colour photography (polychrome)	CTH
3702.32	Other, with silver halide emulsion	CTH
3702.39	Other	CTH
3702.41	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	CTH
3702.42	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	CTH
3702.43	Of a width exceeding 610 mm and of a length not exceeding 200 m	CTH
3702.44	Of a width exceeding 105 mm but not exceeding 610 mm	CTH
3702.51	Of a width not exceeding 16 mm and of a length not exceeding 14 m	CTH
3702.52	Of a width not exceeding 16 mm and of a length exceeding 14 m	CTH
3702.53	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	CTH
3702.54	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for sliders	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3702.55	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	CTH
3702.56	Of a width exceeding 35 mm	CTH
3702.91	Of a width not exceeding 16 mm	CTH
3702.93	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	CTH
3702.94	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	CTH
3702.95	Of a width exceeding 35 mm	CTH
3703	Photographic paper, paperboard and textiles, sensitised, unexposed:	
3703.10	In rolls of a width exceeding 610 mm	CTH
3703.20	Other, for colour photography (polychrome)	CTH
3703.90	Other	CTH
3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	CTH
3705	Photographic plates and film, exposed and developed, other than cinematographic film:	
3705.10	For offset reproduction	CTH
3705.90	Other	CTH
3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:	
3706.10	Of a width of 35 mm or more	CTH
3706.90	Other	CTH
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use:	
3707.10	Sensitising emulsions	CTSH
3707.90	Other	CTSH
	Chapter 38	
	Miscellaneous chemical products	
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:	
3801.10	Artificial graphite	CTSH
3801.20	Colloidal or semi-colloidal graphite	CTSH
3801.30	Carbonaceous pastes for electrodes and similar pastes for furnace linings	CTSH
3801.90	Other	CTSH
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black:	
3802.10	Activated carbon	CTH
3802.90	Other	CTH
3803.00	Tall oil, whether or not refined.	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	CTH
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent:	
3805.10	Gum, wood or sulphate turpentine oils	CTH
3805.90	Other	CTH
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:	
3806.10	Rosin and resin acids	CTSH
3806.20	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	CTSH
3806.30	Ester gums	CTSH
3806.90	Other	CTSH
3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	CTH
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers):	
3808.50	Goods specified in Subheading Note 1 to this Chapter	CTH or RVC(40)
3808.91	Insecticides	CTH or RVC(40)
3808.92	Fungicides	CTH or RVC(40)
3808.93	Herbicides, anti-sprouting products and plant-growth regulators	CTH or RVC(40)
3808.94	Disinfectants	CTH or RVC(40)
3808.99	Other	CTH or RVC(40)
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
3809.10	With a basis of amylaceous substances	CTH
3809.91	Of a kind used in the textile or like industries	CTH
3809.92	Of a kind used in the paper or like industries	CTH
3809.93	Of a kind used in the leather or like industries	CTH
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3810.10	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	CTH
3810.90	Other	CTH
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:	
3811.11	Based on lead compounds	CTH
3811.19	Other	CTH
3811.21	Containing petroleum oils or oils obtained from bituminous minerals	CTH
3811.29	Other	CTH
3811.90	Other	CTH
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics:	
3812.10	Prepared rubber accelerators	CTH
3812.20	Compound plasticisers for rubber or plastics	CTH
3812.30	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	CTH
3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	CTH
3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	CTH
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:	
3815.11	With nickel or nickel compounds as the active substance	CTH
3815.12	With precious metal or precious metal compounds as the active substance	CTH
3815.19	Other	CTH
3815.90	Other	CTH
3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	CTH
3817.00	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 2707 or 2902.	CTH
3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	CTH
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	CTH
3820.00	Anti-freezing preparations and prepared de-icing fluids.	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3821.00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	CTH
3822.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	CTH
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:	
3823.11	Stearic acid	CTSH
3823.12	Oleic acid	CTSH
3823.13	Tall oil fatty acids	CTSH
3823.19	Other	CTSH
3823.70	Industrial fatty alcohols	CTSH
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:	
3824.10	Prepared binders for foundry moulds or cores	CTSH
3824.30	Non-agglomerated metal carbides mixed together or with metallic binders	CTSH
3824.40	Prepared additives for cements, mortars or concretes	CTSH
3824.50	Non-refractory mortars and concretes	CTSH
3824.60	Sorbitol other than that of subheading 2905.44	CTSH
3824.71	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	CTSH
3824.72	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	CTSH
3824.73	Containing hydrobromofluorocarbons (HBFCs)	CTSH
3824.74	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	CTSH
3824.75	Containing carbon tetrachloride	CTSH
3824.76	Containing 1,1,1-trichloroethane (methyl chloroform)	CTSH
3824.77	Containing bromomethane (methyl bromide) or bromochloromethane	CTSH
3824.78	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	CTSH
3824.79	Other	CTSH
3824.81	Containing oxirane (ethylene oxide)	CTSH
3824.82	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	CTSH
3824.83	Containing tris (2,3-dibromopropyl) phosphate	CTSH
3824.90	Other	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter:	
3825.10	Municipal waste	CTH
3825.20	Sewage sludge	CTH
3825.30	Clinical waste	CTH
3825.41	Halogenated	CTH
3825.49	Other	CTH
3825.50	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	CTH
3825.61	Mainly containing organic constituents	CTH
3825.69	Other	CTH
3825.90	Other	CTH
Chapter 39		
Plastics and articles thereof		
3901	Polymers of ethylene, in primary forms:	
3901.10	Polyethylene having a specific gravity of less than 0.94	CTH
3901.20	Polyethylene having a specific gravity of 0.94 or more	CTH
3901.30	Ethylene-vinyl acetate copolymers	CTH
3901.90	Other	CTH
3902	Polymers of propylene or of other olefins, in primary forms:	
3902.10	Polypropylene	CTH
3902.20	Polyisobutylene	CTH
3902.30	Propylene copolymers	CTH
3902.90	Other	CTH
3903	Polymers of styrene, in primary forms:	
3903.11	Expansible	CTH
3903.19	Other	CTH
3903.20	Styrene-acrylonitrile (SAN) copolymers	CTH
3903.30	Acrylonitrile-butadiene-styrene (ABS) copolymers	CTH
3903.90	Other	CTH
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms:	
3904.10	Poly (vinyl chloride), not mixed with any other substances	CTH
3904.21	Non-plasticised	CTH
3904.22	Plasticised	CTH
3904.30	Vinyl chloride-vinyl acetate copolymers	CTH
3904.40	Other vinyl chloride copolymers	CTH
3904.50	Vinylidene chloride polymers	CTH
3904.61	Polytetrafluoroethylene	CTH
3904.69	Other	CTH
3904.90	Other	CTH
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:	
3905.12	In aqueous dispersion	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3905.19	Other	CTH
3905.21	In aqueous dispersion	CTH
3905.29	Other	CTH
3905.30	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	CTH
3905.91	Copolymers	CTH
3905.99	Other	CTH
3906	Acrylic polymers in primary forms:	
3906.10	Poly(methyl methacrylate)	CTH
3906.90	Other	CTH
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:	
3907.10	Polyacetals	CTH
3907.20	Other polyethers	CTH
3907.30	Epoxide resins	CTH
3907.40	Polycarbonates	CTH
3907.50	Alkyd resins	CTH
3907.60	Poly(ethylene terephthalate)	CTH
3907.70	Poly(lactic acid)	CTH
3907.91	Unsaturated	CTH
3907.99	Other	CTH
3908	Polyamides in primary forms:	
3908.10	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	CTH
3908.90	Other	CTH
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms:	
3909.10	Urea resins; thiourea resins	CTH
3909.20	Melamine resins	CTH
3909.30	Other amino-resins	CTH
3909.40	Phenolic resins	CTH
3909.50	Polyurethanes	CTH
3910.00	Silicones in primary forms.	CTH
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:	
3911.10	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	CTH
3911.90	Other	CTH
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:	
3912.11	Non-plasticised	CTH
3912.12	Plasticised	CTH
3912.20	Cellulose nitrates (including collodions)	CTH
3912.31	Carboxymethylcellulose and its salts	CTH
3912.39	Other	CTH
3912.90	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
3913.10	Alginic acid, its salts and esters	CTH
3913.90	Other	CTH
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	CTH
3915	Waste, parings and scrap, of plastics:	
3915.10	Of polymers of ethylene	CTH
3915.20	Of polymers of styrene	CTH
3915.30	Of polymers of vinyl chloride	CTH
3915.90	Of other plastics	CTH
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics:	
3916.10	Of polymers of ethylene	CTH
3916.20	Of polymers of vinyl chloride	CTH
3916.90	Of other plastics	CTH
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:	
3917.10	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	CTH
3917.21	Of polymers of ethylene	CTH
3917.22	Of polymers of propylene	CTH
3917.23	Of polymers of vinyl chloride	CTH
3917.29	Of other plastics	CTH
3917.31	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	CTH
3917.32	Other, not reinforced or otherwise combined with other materials, without fittings	CTH
3917.33	Other, not reinforced or otherwise combined with other materials, with fittings	CTH
3917.39	Other	CTH
3917.40	Fittings	CTH
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter:	
3918.10	Of polymers of vinyl chloride	CTH
3918.90	Of other plastics	CTH
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:	
3919.10	In rolls of a width not exceeding 20 cm	CTH
3919.90	Other	CTH
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3920.10	Of polymers of ethylene	CTH
3920.20	Of polymers of propylene	CTH
3920.30	Of polymers of styrene	CTH
3920.43	Containing by weight not less than 6 % of plasticisers	CTH
3920.49	Other	CTH
3920.51	Of poly(methyl methacrylate)	CTH
3920.59	Other	CTH
3920.61	Of polycarbonates	CTH
3920.62	Of poly(ethylene terephthalate)	CTH
3920.63	Of unsaturated polyesters	CTH
3920.69	Of other polyesters	CTH
3920.71	Of regenerated cellulose	CTH
3920.73	Of cellulose acetate	CTH
3920.79	Of other cellulose derivatives	CTH
3920.91	Of poly(vinyl butyral)	CTH
3920.92	Of polyamides	CTH
3920.93	Of amino-resins	CTH
3920.94	Of phenolic resins	CTH
3920.99	Of other plastics	CTH
3921	Other plates, sheets, film, foil and strip, of plastics:	
3921.11	Of polymers of styrene	CTH
3921.12	Of polymers of vinyl chloride	CTH
3921.13	Of polyurethanes	CTH
3921.14	Of regenerated cellulose	CTH
3921.19	Of other plastics	CTH
3921.90	Other	CTH
3922	Baths, shower-baths, 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	CTH
3922.20	Lavatory seats and covers	CTH
3922.90	Other	CTH
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:	
3923.10	Boxes, cases, crates and similar articles	CTH
3923.21	Of polymers of ethylene	CTH
3923.29	Of other plastics	CTH
3923.30	Carboys, bottles, flasks and similar articles	CTH
3923.40	Spools, cops, bobbins and similar supports	CTH
3923.50	Stoppers, lids, caps and other closures	CTH
3923.90	Other	CTH
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics:	
3924.10	Tableware and kitchenware	CTH
3924.90	Other	CTH
3925	Builders' ware of plastics, not elsewhere specified or included:	
3925.10	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 ℓ	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
3925.20	Doors, windows and their frames and thresholds for doors	CTH
3925.30	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	CTH
3925.90	Other	CTH
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914:	
3926.10	Office or school supplies	CTH
3926.20	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	CTH
3926.30	Fittings for furniture, coachwork or the like	CTH
3926.40	Statuettes and other ornamental articles	CTH
3926.90	Other	CTH
	Chapter 40	
	Rubber and articles thereof	
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:	
4001.10	Natural rubber latex, whether or not pre-vulcanised	CTH
4001.21	Smoked sheets	CTH
4001.22	Technically specified natural rubber (TSNR)	CTH
4001.29	Other	CTH
4001.30	Balata, gutta-percha, guayule, chicle and similar natural gums	CTH
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip:	
4002.11	Latex	CTH
4002.19	Other	CTH
4002.20	Butadiene rubber (BR)	CTH
4002.31	Isobutene-isoprene (butyl) rubber (IIR)	CTH
4002.39	Other	CTH
4002.41	Latex	CTH
4002.49	Other	CTH
4002.51	Latex	CTH
4002.59	Other	CTH
4002.60	Isoprene rubber (IR)	CTH
4002.70	Ethylene-propylene-non-conjugated diene rubber (EPDM)	CTH
4002.80	Mixtures of any product of heading 40.01 with any product of this heading	CTH
4002.91	Latex	CTH
4002.99	Other	CTH
4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	CTH
4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	CTH
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
4005.10	Compounded with carbon black or silica	CTH
4005.20	Solutions; dispersions other than those of subheading 4005.10	CTH
4005.91	Plates, sheets and strip	CTH
4005.99	Other	CTH
4006	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	CTH
4006.90	Other	CTH
4007.00	Vulcanised rubber thread and cord.	CTH
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:	
4008.11	Plates, sheets and strip	CTH
4008.19	Other	CTH
4008.21	Plates, sheets and strip	CTH
4008.29	Other	CTH
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):	
4009.11	Without fittings	CTH
4009.12	With fittings	CTH
4009.21	Without fittings	CTH
4009.22	With fittings	CTH
4009.31	Without fittings	CTH
4009.32	With fittings	CTH
4009.41	Without fittings	CTH
4009.42	With fittings	CTH
4010	Conveyor or transmission belts or belting, of vulcanised rubber:	
4010.11	Reinforced only with metal	CTH
4010.12	Reinforced only with textile materials	CTH
4010.19	Other	CTH
4010.31	Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	CTH
4010.32	Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	CTH
4010.33	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	CTH
4010.34	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	CTH
4010.35	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	CTH
4010.36	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
	198 cm	
4010.39	Other	CTH
4011	New pneumatic tyres, of rubber:	
4011.10	Of a kind used on motor cars (including station wagons and racing cars)	CTH
4011.20	Of a kind used on buses or lorries	CTH
4011.30	Of a kind used on aircraft	CTH
4011.40	Of a kind used on motorcycles	CTH
4011.50	Of a kind used on bicycles	CTH
4011.61	Of a kind used on agricultural or forestry vehicles and machines	CTH
4011.62	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	CTH
4011.63	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	CTH
4011.69	Other	CTH
4011.92	Of a kind used on agricultural or forestry vehicles and machines	CTH
4011.93	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	CTH
4011.94	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	CTH
4011.99	Other	CTH
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:	
4012.11	Of a kind used on motor cars (including station wagons and racing cars)	CTH
4012.12	Of a kind used on buses or lorries	CTH
4012.13	Of a kind used on aircraft	CTH
4012.19	Other	CTH
4012.20	Used pneumatic tyres	CTH
4012.90	Other	CTH
4013	Inner tubes, of rubber:	
4013.10	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	CTH
4013.20	Of a kind used on bicycles	CTH
4013.90	Other	CTH
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber:	
4014.10	Sheath contraceptives	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
4014.90	Other	CTH
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber:	
4015.11	Surgical	CTH
4015.19	Other	CTH
4015.90	Other	CTH
4016	Other articles of vulcanised rubber other than hard rubber:	
4016.10	Of cellular rubber	CTH
4016.91	Floor coverings and mats	CTH
4016.92	Erasers	CTH
4016.93	Gaskets, washers and other seals	CTH
4016.94	Boat or dock fenders, whether or not inflatable	CTH
4016.95	Other inflatable articles	CTH
4016.99	Other	CTH
4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	CTH
	Chapter 41	
	Raw hides and skins (other than furskins) and leather	
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split:	
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	CTH
4101.50	Whole hides and skins, of a weight exceeding 16 kg	CTH
4101.90	Other, including butts, bends and bellies	CTH
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter:	
4102.10	With wool on	CTH
4102.21	Pickled	CTH
4102.29	Other	CTH
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter:	
4103.20	Of reptiles	CTH
4103.30	Of swine	CTH
4103.90	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:	
4104.11	Full grains, unsplit; grain splits	CTH
4104.19	Other	CTH
4104.41	Full grains, unsplit; grain splits	CTSH
4104.49	Other	CTSH except from subheading 4104.41
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared:	
4105.10	In the wet state (including wet-blue)	CTH
4105.30	In the dry state (crust)	CTSH
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared:	
4106.21	In the wet state (including wet-blue)	CTH
4106.22	In the dry state (crust)	CTSH
4106.31	In the wet state (including wet-blue)	CTH
4106.32	In the dry state (crust)	CTSH
4106.40	Of reptiles	CTH, or no change in tariff classification required, provided that there is a change from the wet state to the dry state
4106.91	In the wet state (including wet-blue)	CTH
4106.92	In the dry state (crust)	CTSH
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114:	
4107.11	Full grains, unsplit	CTH
4107.12	Grain splits	CTH
4107.19	Other	CTH
4107.91	Full grains, unsplit	CTH
4107.92	Grain splits	CTH
4107.99	Other	CTH
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.	CTH
4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114:	
4113.10	Of goats or kids	CTH
4113.20	Of swine	CTH
4113.30	Of reptiles	CTH
4113.90	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather:	
4114.10	Chamois (including combination chamois) leather	CTH
4114.20	Patent leather and patent laminated leather; metallised leather	CTH
4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:	
4115.10	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	CTH
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	CTH
	Chapter 42	
	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	
4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	CTH
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, 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:	
4202.11	With outer surface of leather, of composition leather or of patent leather	CTH
4202.12	With outer surface of plastics or of textile materials	CTH
4202.19	Other	CTH
4202.21	With outer surface of leather, of composition leather or of patent leather	CTH
4202.22	With outer surface of plastic sheeting or of textile materials	CTH
4202.29	Other	CTH
4202.31	With outer surface of leather, of composition leather or of patent leather	CTH
4202.32	With outer surface of plastic sheeting or of textile materials	CTH
4202.39	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
4202.91	With outer surface of leather, of composition leather or of patent leather	CTH
4202.92	With outer surface of plastic sheeting or of textile materials	CTH
4202.99	Other	CTH
4203	Articles of apparel and clothing accessories, of leather or of composition leather:	
4203.10	Articles of apparel	CTH
4203.21	Specially designed for use in sports	CTH
4203.29	Other	CTH
4203.30	Belts and bandoliers	CTH
4203.40	Other clothing accessories	CTH
4205.00	Other articles of leather or of composition leather.	CTH
4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	CTH
	Chapter 43	
	Furskins and artificial fur; manufactures thereof	
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103:	
4301.10	Of mink, whole, with or without head, tail or paws	CTH
4301.30	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	CTH
4301.60	Of fox, whole, with or without head, tail or paws	CTH
4301.80	Other furskins, whole, with or without head, tail or paws	CTH
4301.90	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	CTH
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303:	
4302.11	Of mink	CTH
4302.19	Other	CTH
4302.20	Heads, tails, paws and other pieces or cuttings, not assembled	CTH
4302.30	Whole skins and pieces or cuttings thereof, assembled	CTH
4303	Articles of apparel, clothing accessories and other articles of furskin:	
4303.10	Articles of apparel and clothing accessories	CTH
4303.90	Other	CTH
4304.00	Artificial fur and articles thereof.	CTH
	Chapter 44	
	Wood and articles of wood; wood charcoal	
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
4401.10	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	CTH
4401.21	Coniferous	CTH
4401.22	Non-coniferous	CTH
4401.30	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	CTH
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated:	
4402.10	Of bamboo	CTH
4402.90	Other	CTH
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:	
4403.10	Treated with paint, stains, creosote or other preservatives	CTH
4403.20	Other, coniferous	CTH
4403.41	Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH
4403.49	Other	CTH
4403.91	Of oak (Quercus spp.)	CTH
4403.92	Of beech (Fagus spp.)	CTH
4403.99	Other	CTH
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like:	
4404.10	Coniferous	CTH
4404.20	Non-coniferous	CTH
4405.00	Wood wool; wood flour.	CTH
4406	Railway or tramway sleepers (cross-ties) of wood:	
4406.10	Not impregnated	CTH
4406.90	Other	CTH
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm:	
4407.10	Coniferous	CTH
4407.21	Mahogany (Swietenia spp.)	CTH
4407.22	Virola, Imbuia and Balsa	CTH
4407.25	Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH
4407.26	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	CTH
4407.27	Sapelli	CTH
4407.28	Iroko	CTH
4407.29	Other	CTH
4407.91	Of oak (Quercus spp.)	CTH
4407.92	Of beech (Fagus spp.)	CTH
4407.93	Of maple (Acer spp.)	CTH
4407.94	Of cherry (Prunus spp.)	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
4407.95	Of ash (<i>Fraxinus</i> spp.)	CTH
4407.99	Other	CTH
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm:	
4408.10	Coniferous	CTH
4408.31	Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH
4408.39	Other	CTH
4408.90	Other	CTH
4409	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	CTH
4409.21	Of bamboo	CTH
4409.29	Other	CTH
4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:	
4410.11	Particle board	CTH
4410.12	Oriented strand board (OSB)	CTH
4410.19	Other	CTH
4410.90	Other	CTH
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:	
4411.12	Of a thickness not exceeding 5 mm	CTH
4411.13	Of a thickness exceeding 5 mm but not exceeding 9 mm	CTH
4411.14	Of a thickness exceeding 9 mm	CTH
4411.92	Of a density exceeding 0.8 g/cm ³	CTH
4411.93	Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	CTH
4411.94	Of a density not exceeding 0.5 g/cm ³	CTH
4412	Plywood, veneered panels and similar laminated wood:	
4412.10	Of bamboo	CTH
4412.31	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	CTH
4412.32	Other, with at least one outer ply of non-coniferous wood	CTH
4412.39	Other	CTH
4412.94	Blockboard, laminboard and battenboard	CTH
4412.99	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
4413.00	Densified wood, in blocks, plates, strips or profile shapes.	CTH
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	CTH
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood:	
4415.10	Cases, boxes, crates, drums and similar packings; cable-drums	CTH
4415.20	Pallets, box pallets and other load boards; pallet collars	CTH
4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	CTH
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	CTH
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes:	
4418.10	Windows, French-windows and their frames	CTH
4418.20	Doors and their frames and thresholds	CTH
4418.40	Shuttering for concrete constructional work	CTH
4418.50	Shingles and shakes	CTH
4418.60	Posts and beams	CTH
4418.71	For mosaic floors	CTH
4418.72	Other, multilayer	CTH
4418.79	Other	CTH
4418.90	Other	CTH
4419.00	Tableware and kitchenware, of wood.	CTH
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94:	
4420.10	Statuettes and other ornaments, of wood	CTH
4420.90	Other	CTH
4421	Other articles of wood:	
4421.10	Clothes hangers	CTH
4421.90	Other	CTH
	Chapter 45	
	Cork and articles of cork	
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:	
4501.10	Natural cork, raw or simply prepared	CTH
4501.90	Other	CTH
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).	CTH
4503	Articles of natural cork:	
4503.10	Corks and stoppers	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
4503.90	Other	CTH
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:	
4504.10	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	CTH
4504.90	Other	CTH
	Chapter 46	
	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	
4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens):	
4601.21	Of bamboo	CTH
4601.22	Of rattan	CTH
4601.29	Other	CTH
4601.92	Of bamboo	CTH
4601.93	Of rattan	CTH
4601.94	Of other vegetable materials	CTH
4601.99	Other	CTH
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah.	
4602.11	Of bamboo	CTH
4602.12	Of rattan	CTH
4602.19	Other	CTH
4602.90	Other	CTH
	Chapter 47	
	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	
4701.00	Mechanical wood pulp.	CTH
4702.00	Chemical wood pulp, dissolving grades.	CTH
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades:	
4703.11	Coniferous	CTH
4703.19	Non-coniferous	CTH
4703.21	Coniferous	CTH
4703.29	Non-coniferous	CTH
4704	Chemical wood pulp, sulphite, other than dissolving grades:	
4704.11	Coniferous	CTH
4704.19	Non-coniferous	CTH
4704.21	Coniferous	CTH
4704.29	Non-coniferous	CTH
4705.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material:	
4706.10	Cotton linters pulp	CTH
4706.20	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	CTH
4706.30	Other, of bamboo	CTH
4706.91	Mechanical	CTH
4706.92	Chemical	CTH
4706.93	Semi-chemical	CTH
4707	Recovered (waste and scrap) paper or paperboard:	
4707.10	Unbleached kraft paper or paperboard or corrugated paper or paperboard	CTH
4707.20	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	CTH
4707.30	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	CTH
4707.90	Other, including unsorted waste and scrap	CTH
	Chapter 48	
	Paper and paperboard; articles of paper pulp, of paper or of paperboard	
4801.00	Newsprint, in rolls or sheets.	CTH
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard:	
4802.10	Hand-made paper and paperboard	CTH
4802.20	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	CTH
4802.40	Wallpaper base	CTH
4802.54	Weighing less than 40 g/m ²	CTH
4802.55	Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	CTH
4802.56	Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	CTH
4802.57	Other, weighing 40 g/m ² or more but not more than 150 g/m ²	CTH
4802.58	Weighing more than 150 g/m ²	CTH
4802.61	In rolls	CTH
4802.62	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	CTH
4802.69	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
4803.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	CTH
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803:	
4804.11	Unbleached	CTH
4804.19	Other	CTH
4804.21	Unbleached	CTH
4804.29	Other	CTH
4804.31	Unbleached	CTH
4804.39	Other	CTH
4804.41	Unbleached	CTH
4804.42	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by chemical process	CTH
4804.49	Other	CTH
4804.51	Unbleached	CTH
4804.52	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	CTH
4804.59	Other	CTH
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter:	
4805.11	Semi-chemical fluting paper	CTH
4805.12	Straw fluting paper	CTH
4805.19	Other	CTH
4805.24	Weighing 150 g/m ² or less	CTH
4805.25	Weighing more than 150 g/m ²	CTH
4805.30	Sulphite wrapping paper	CTH
4805.40	Filter paper and paperboard	CTH
4805.50	Felt paper and paperboard	CTH
4805.91	Weighing 150 g/m ² or less	CTH
4805.92	Weighing more than 150 g/m ² but less than 225 g/m ²	CTH
4805.93	Weighing 225 g/m ² or more	CTH
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:	
4806.10	Vegetable parchment	CTH
4806.20	Greaseproof papers	CTH
4806.30	Tracing papers	CTH
4806.40	Glassine and other glazed transparent or translucent papers	CTH
4807.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803:	
4808.10	Corrugated paper and paperboard, whether or not perforated	CTH
4808.20	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	CTH
4808.30	Other kraft paper, creped or crinkled, whether or not embossed or perforated	CTH
4808.90	Other	CTH
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets:	
4809.20	Self-copy paper	CTH
4809.90	Other	CTH
4810	Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size:	
4810.13	In rolls	CTH
4810.14	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	CTH
4810.19	Other	CTH
4810.22	Light-weight coated paper	CTH
4810.29	Other	CTH
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	CTH
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	CTH
4810.39	Other	CTH
4810.92	Multi-ply	CTH
4810.99	Other	CTH
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, other than goods of the kind described in heading 4803, 4809 or 4810:	
4811.10	Tarred, bituminised or asphalted paper and paperboard	CTH
4811.41	Self-adhesive	CTH
4811.49	Other	CTH
4811.51	Bleached, weighing more than 150 g/m ²	CTH
4811.59	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
4811.60	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	CTH
4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	CTH
4812.00	Filter blocks, slabs and plates, of paper pulp.	CTH
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes:	
4813.10	In the form of booklets or tubes	CTH
4813.20	In rolls of a width not exceeding 5 cm	CTH
4813.90	Other	CTH
4814	Wallpaper and similar wall coverings; window transparencies of paper:	
4814.10	"Ingrain" paper	CTH
4814.20	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	CTH
4814.90	Other	CTH
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes:	
4816.20	Self-copy paper	CTH except from heading 4809
4816.90	Other	CTH except from heading 4809
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:	
4817.10	Envelopes	CTH
4817.20	Letter cards, plain postcards and correspondence cards	CTH
4817.30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	CTH
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, 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	CTH
4818.20	Handkerchiefs, cleansing or facial tissues and towels	CTH
4818.30	Tablecloths and serviettes	CTH
4818.40	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	CTH
4818.50	Articles of apparel and clothing accessories	CTH
4818.90	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like:	
4819.10	Cartons, boxes and cases, of corrugated paper or paperboard	CTH
4819.20	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	CTH
4819.30	Sacks and bags, having a base of a width of 40 cm or more	CTH
4819.40	Other sacks and bags, including cones	CTH
4819.50	Other packing containers, including record sleeves	CTH
4819.60	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	CTH
4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard:	
4820.10	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	CTH
4820.20	Exercisebooks	CTH
4820.30	Binders (other than book covers), folders and file covers	CTH
4820.40	Manifold business forms and interleaved carbon sets	CTH
4820.50	Albums for samples or for collections	CTH
4820.90	Other	CTH
4821	Paper or paperboard labels of all kinds, whether or not printed:	
4821.10	Printed	CTH
4821.90	Other	CTH
4822	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	CTH
4822.90	Other	CTH
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:	
4823.20	Filter paper and paperboard	CTH
4823.40	Rolls, sheets and dials, printed for self-recording apparatus	CTH
4823.61	Of bamboo	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
4823.69	Other	CTH
4823.70	Moulded or pressed articles of paper pulp	CTH
4823.90	Other	CTH
	Chapter 49	
	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:	
4901.10	In single sheets, whether or not folded	CTH
4901.91	Dictionaries and encyclopaedias, and serial instalments thereof	CTH
4901.99	Other	CTH
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:	
4902.10	Appearing at least four times a week	CTH
4902.90	Other	CTH
4903.00	Children's picture, drawing or colouring books.	CTH
4904.00	Music, printed or in manuscript, whether or not bound or illustrated.	CTH
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:	
4905.10	Globes	CTH
4905.91	In book form	CTH
4905.99	Other	CTH
4906.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	CTH
4907.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	CTH
4908	Transfers (decalcomanias):	
4908.10	Transfers (decalcomanias), vitrifiable	CTH
4908.90	Other	CTH
4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	CTH
4910.00	Calendars of any kind, printed, including calendar blocks.	CTH
4911	Other printed matter, including printed pictures and photographs:	
4911.10	Trade advertising material, commercial catalogues and the like	CTH
4911.91	Pictures, designs and photographs	CTH
4911.99	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
	Chapter 50	
	Silk	
5001.00	Silk-worm cocoons suitable for reeling.	CC
5002.00	Raw silk (not thrown).	CC
5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	CTH
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	CTH
5005.00	Yarn spun from silk waste, not put up for retail sale.	CTH
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	CTH except from headings 5004 or 5005
5007	Woven fabrics of silk or of silk waste:	
5007.10	Fabrics of noil silk	CTH
5007.20	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	CTH
5007.90	Other fabrics	CTH
	Chapter 51	
	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	
5101	Wool, not carded or combed:	
5101.11	Shorn wool	CC
5101.19	Other	CC
5101.21	Shorn wool	CC
5101.29	Other	CC
5101.30	Carbonised	CC
5102	Fine or coarse animal hair, not carded or combed:	
5102.11	Of Kashmir (cashmere) goats	CC
5102.19	Other	CC
5102.20	Coarse animal hair	CC
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock:	
5103.10	Noils of wool or of fine animal hair	CTH
5103.20	Other waste of wool or of fine animal hair	CTH
5103.30	Waste of coarse animal hair	CTH
5104.00	Garnetted stock of wool or of fine or coarse animal hair.	CTH
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):	
5105.10	Carded wool	CTH
5105.21	Combed wool in fragments	CTH
5105.29	Other	CTH
5105.31	Of Kashmir (cashmere) goats	CTH
5105.39	Other	CTH
5105.40	Coarse animal hair, carded or combed	CTH
5106	Yarn of carded wool, not put up for retail sale:	
5106.10	Containing 85 % or more by weight of wool	CTH
5106.20	Containing less than 85 % by weight of wool	CTH
5107	Yarn of combed wool, not put up for retail sale:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
5107.10	Containing 85 % or more by weight of wool	CTH
5107.20	Containing less than 85 % by weight of wool	CTH
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale:	
5108.10	Carded	CTH
5108.20	Combed	CTH
5109	Yarn of wool or of fine animal hair, put up for retail sale:	
5109.10	Containing 85 % or more by weight of wool or of fine animal hair	CTH except from headings 5106 through 5108
5109.90	Other	CTH except from headings 5106 through 5108
5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	CTH
5111	Woven fabrics of carded wool or of carded fine animal hair:	
5111.11	Of a weight not exceeding 300 g/m ²	CTH
5111.19	Other	CTH
5111.20	Other, mixed mainly or solely with man-made filaments	CTH
5111.30	Other, mixed mainly or solely with man-made staple fibres	CTH
5111.90	Other	CTH
5112	Woven fabrics of combed wool or of combed fine animal hair:	
5112.11	Of a weight not exceeding 200 g/m ²	CTH
5112.19	Other	CTH
5112.20	Other, mixed mainly or solely with man-made filaments	CTH
5112.30	Other, mixed mainly or solely with man-made staple fibres	CTH
5112.90	Other	CTH
5113.00	Woven fabrics of coarse animal hair or of horsehair.	CTH
	Chapter 52	
	Cotton	
5201.00	Cotton, not carded or combed.	CC
5202	Cotton waste (including yarn waste and garnetted stock):	
5202.10	Yarn waste (including thread waste)	CTH
5202.91	Garnetted stock	CTH
5202.99	Other	CTH
5203.00	Cotton, carded or combed.	CTH
5204	Cotton sewing thread, whether or not put up for retail sale:	
5204.11	Containing 85 % or more by weight of cotton	CTH
5204.19	Other	CTH
5204.20	Put up for retail sale	CTH
5205	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
5205.11	Measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH
5205.12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH
5205.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH
5205.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH
5205.15	Measuring less than 125 decitex (exceeding 80 metric number)	CTH
5205.21	Measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH
5205.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH
5205.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH
5205.24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH
5205.26	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	CTH
5205.27	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	CTH
5205.28	Measuring less than 83.33 decitex (exceeding 120 metric number)	CTH
5205.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH
5205.32	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	CTH
5205.33	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	CTH
5205.34	Measuring per single yarn less than 191.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	CTH
5205.35	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH
5205.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
5205.42	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	CTH
5205.43	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	CTH
5205.44	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	CTH
5205.46	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	CTH
5205.47	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	CTH
5205.48	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	CTH
5206	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale:	
5206.11	Measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH
5206.12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH
5206.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH
5206.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH
5206.15	Measuring less than 125 decitex (exceeding 80 metric number)	CTH
5206.21	Measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH
5206.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH
5206.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH
5206.24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number not exceeding 80 metric number)	CTH
5206.25	Measuring less than 125 decitex (exceeding 80 metric number)	CTH
5206.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
5206.32	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	CTH
5206.33	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	CTH
5206.34	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	CTH
5206.35	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH
5206.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH
5206.42	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	CTH
5206.43	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	CTH
5206.44	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	CTH
5206.45	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH
5207	Cotton yarn (other than sewing thread) put up for retail sale:	
5207.10	Containing 85 % or more by weight of cotton	CTH except from headings 5205 or 5206
5207.90	Other	CTH except from headings 5205 or 5206
5208	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m²:	
5208.11	Plain weave, weighing not more than 100 g/m ²	CTH
5208.12	Plain weave, weighing more than 100 g/m ²	CTH
5208.13	3-thread or 4-thread twill, including cross twill	CTH
5208.19	Other fabrics	CTH
5208.21	Plain weave, weighing not more than 100 g/m ²	CTH
5208.22	Plain weave, weighing more than 100 g/m ²	CTH
5208.23	3-thread or 4-thread twill, including cross twill	CTH
5208.29	Other fabrics	CTH
5208.31	Plain weave, weighing not more than 100 g/m ²	CTH
5208.32	Plain weave, weighing more than 100 g/m ²	CTH
5208.33	3-thread or 4-thread twill, including cross twill	CTH
5208.39	Other fabrics	CTH
5208.41	Plain weave, weighing not more than 100 g/m ²	CTH
5208.42	Plain weave, weighing more than 100 g/m ²	CTH
5208.43	3-thread or 4-thread twill, including cross twill	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
5208.49	Other fabrics	CTH
5208.51	Plain weave, weighing not more than 100 g/m ²	CTH
5208.52	Plain weave, weighing more than 100 g/m ²	CTH
5208.59	Other fabrics	CTH
5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m²:	
5209.11	Plain weave	CTH
5209.12	3-thread or 4-thread twill, including cross twill	CTH
5209.19	Other fabrics	CTH
5209.21	Plain weave	CTH
5209.22	3-thread or 4-thread twill, including cross twill	CTH
5209.29	Other fabrics	CTH
5209.31	Plain weave	CTH
5209.32	3-thread or 4-thread twill, including cross twill	CTH
5209.39	Other fabrics	CTH
5209.41	Plain weave	CTH
5209.42	Denim	CTH
5209.43	Other fabrics of 3-thread or 4-thread twill, including cross twill	CTH
5209.49	Other fabrics	CTH
5209.51	Plain weave	CTH
5209.52	3-thread or 4-thread twill, including cross twill	CTH
5209.59	Other fabrics	CTH
5210	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m²:	
5210.11	Plain weave	CTH
5210.19	Other fabrics	CTH
5210.21	Plain weave	CTH
5210.29	Other fabrics	CTH
5210.31	Plain weave	CTH
5210.32	3-thread or 4-thread twill, including cross twill	CTH
5210.39	Other fabrics	CTH
5210.41	Plain weave	CTH
5210.49	Other fabrics	CTH
5210.51	Plain weave	CTH
5210.59	Other fabrics	CTH
5211	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m²:	
5211.11	Plain weave	CTH
5211.12	3-thread or 4-thread twill, including cross twill	CTH
5211.19	Other fabrics	CTH
5211.20	Bleached	CTH
5211.31	Plain weave	CTH
5211.32	3-thread or 4-thread twill, including cross twill	CTH
5211.39	Other fabrics	CTH
5211.41	Plain weave	CTH
5211.42	Denim	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
5211.43	Other fabrics of 3-thread or 4-thread twill, including cross twill	CTH
5211.49	Other fabrics	CTH
5211.51	Plain weave	CTH
5211.52	3-thread or 4-thread twill, including cross twill	CTH
5211.59	Other fabrics	CTH
5212	Other woven fabrics of cotton:	
5212.11	Unbleached	CTH
5212.12	Bleached	CTH
5212.13	Dyed	CTH
5212.14	Of yarns of different colours	CTH
5212.15	Printed	CTH
5212.21	Unbleached	CTH
5212.22	Bleached	CTH
5212.23	Dyed	CTH
5212.24	Of yarns of different colours	CTH
5212.25	Printed	CTH
	Chapter 53	
	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock):	
5301.10	Flax, raw or retted	CC
5301.21	Broken or scutched	CC
5301.29	Other	CC
5301.30	Flax tow and waste	CC
5302	True hemp (Cannabis Sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):	
5302.10	True hemp, raw or retted	CC
5302.90	Other	CC
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):	
5303.10	Jute and other textile bast fibres, raw or retted	CC
5303.90	Other	CC
5305.00	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	CC
5306	Flax yarn:	
5306.10	Single	CTH
5306.20	Multiple (folded) or cabled	CTH
5307	Yarn of jute or of other textile bast fibres of heading 5303:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
5307.10	Single	CTH
5307.20	Multiple (folded) of cabled	CTH
5308	Yarn of other vegetable textile fibres; paper yarn:	
5308.10	Coir yarn	CTH
5308.20	True hemp yarn	CTH
5308.90	Other	CTH
5309	Woven fabrics of flax:	
5309.11	Unbleached or bleached	CTH
5309.19	Other	CTH
5309.21	Unbleached or bleached	CTH
5309.29	Other	CTH
5310	Woven fabrics of jute or of other textile bast fibres of heading 5303:	
5310.10	Unbleached	CTH
5310.90	Other	CTH
5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	CTH
	Chapter 54	
	Man-made filaments; strip and the like of man- made textile materials	
5401	Sewing thread of man-made filaments, whether or not put up for retail sale:	
5401.10	Of synthetic filaments	CC
5401.20	Of artificial filaments	CC
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:	
5402.11	Of aramids	CC
5402.19	Other	CC
5402.20	High tenacity yarn of polyesters	CC
5402.31	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	CC
5402.32	Of nylon or other polyamides, measuring per single yarn more than 50 tex	CC
5402.33	Of polyesters	CC
5402.34	Of polypropylene	CC
5402.39	Other	CC
5402.44	Elastomeric	CC
5402.45	Other, of nylon or other polyamides	CC
5402.46	Other, of polyesters, partially oriented	CC
5402.47	Other, of polyesters	CC
5402.48	Other, of polypropylene	CC
5402.49	Other	CC
5402.51	Of nylon or other polyamides	CC
5402.52	Of polyesters	CC
5402.59	Other	CC
5402.61	Of nylon or other polyamides	CC
5402.62	Of polyesters	CC
5402.69	Other	CC

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex:	
5403.10	High tenacity yarn of viscose rayon	CC
5403.31	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	CC
5403.32	Of viscose rayon, with a twist exceeding 120 turns per metre	CC
5403.33	Of cellulose acetate	CC
5403.39	Other	CC
5403.41	Of viscose rayon	CC
5403.42	Of cellulose acetate	CC
5403.49	Other	CC
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm:	
5404.11	Elastomeric	CC
5404.12	Other, of polypropylene	CC
5404.19	Other	CC
5404.90	Other	CC
5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	CC
5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	CC
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404:	
5407.10	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	CTH
5407.20	Woven fabrics obtained from strip or the like	CTH
5407.30	Fabrics specified in note 9 to section XI	CTH
5407.41	Unbleached or bleached	CTH
5407.42	Dyed	CTH
5407.43	Of yarns of different colours	CTH
5407.44	Printed	CTH
5407.51	Unbleached or bleached	CTH
5407.52	Dyed	CTH
5407.53	Of yarns of different colours	CTH
5407.54	Printed	CTH
5407.61	Containing 85 % or more by weight of non-textured polyester filaments	CTH
5407.69	Other	CTH
5407.71	Unbleached or bleached	CTH
5407.72	Dyed	CTH
5407.73	Of yarns of different colours	CTH
5407.74	Printed	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
5407.81	Unbleached or bleached	CTH
5407.82	Dyed	CTH
5407.83	Of yarn of different colours	CTH
5407.84	Printed	CTH
5407.91	Unbleached or bleached	CTH
5407.92	Dyed	CTH
5407.93	Of yarns of different colours	CTH
5407.94	Printed	CTH
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405:	
5408.10	Woven fabrics obtained from high tenacity yarn of viscose rayon	CTH
5408.21	Unbleached or bleached	CTH
5408.22	Dyed	CTH
5408.23	Of yarns of different colours	CTH
5408.24	Printed	CTH
5408.31	Unbleached or bleached	CTH
5408.32	Dyed	CTH
5408.33	Of yarns of different colours	CTH
5408.34	Printed	CTH
	Chapter 55	
	Man-made staple fibres	
5501	Synthetic filament tow:	
5501.10	Of nylon or other polyamides	CC
5501.20	Of polyesters	CC
5501.30	Acrylic or modacrylic	CC
5501.40	Of polypropylene	CC
5501.90	Other	CC
5502.00	Artificial filament tow.	CC
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning:	
5503.11	Of aramids	CC
5503.19	Other	CC
5503.20	Of polyesters	CC
5503.30	Acrylic or modacrylic	CC
5503.40	Of polypropylene	CC
5503.90	Other	CC
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning:	
5504.10	Of viscose rayon	CC
5504.90	Other	CC
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres:	
5505.10	Of synthetic fibres	CTH
5505.20	Of artificial fibres	CTH
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning:	
5506.10	Of nylon or other polyamides	CTH
5506.20	Of polyesters	CTH
5506.30	Acrylic or modacrylic	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
5506.90	Other	CTH
5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	CTH
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale:	
5508.10	Of synthetic staple fibres	CTH
5508.20	Of artificial staple fibres	CTH
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale:	
5509.11	Single yarn	CTH
5509.12	Multiple (folded) or cabled yarn	CTH
5509.21	Single yarn	CTH
5509.22	Multiple (folded) or cabled yarn	CTH
5509.31	Single yarn	CTH
5509.32	Multiple (folded) or cabled yarn	CTH
5509.41	Single yarn	CTH
5509.42	Multiple (folded) or cabled yarn	CTH
5509.51	Mixed mainly or solely with artificial staple fibres	CTH
5509.52	Mixed mainly or solely with wool or fine animal hair	CTH
5509.53	Mixed mainly or solely with cotton	CTH
5509.59	Other	CTH
5509.61	Mixed mainly or solely with wool or fine animal hair	CTH
5509.62	Mixed mainly or solely with cotton	CTH
5509.69	Other	CTH
5509.91	Mixed mainly or solely with wool or fine animal hair	CTH
5509.92	Mixed mainly or solely with cotton	CTH
5509.99	Other	CTH
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale:	
5510.11	Single yarn	CTH
5510.12	Multiple (folded) or cabled yarn	CTH
5510.20	Other yarn, mixed mainly or solely with wool or fine animal hair	CTH
5510.30	Other yarn, mixed mainly or solely with cotton	CTH
5510.90	Other yarn	CTH
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale:	
5511.10	Of synthetic staple fibres, containing 85 % or more by weight of such fibres	CTH, except from headings 5509 or 5510
5511.20	Of synthetic staple fibres, containing less than 85 % by weight of such fibres	CTH, except from headings 5509 or 5510
5511.30	Of artificial staple fibres	CTH, except from headings 5509 or 5510
5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres:	
5512.11	Unbleached or bleached	CTH
5512.19	Other	CTH
5512.21	Unbleached or bleached	CTH
5512.29	Other	CTH
5512.91	Unbleached or bleached	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
5512.99	Other	CTH
5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2:	
5513.11	Of polyester staple fibres, plain weave	CTH
5513.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH
5513.13	Other woven fabrics of polyester staple fibres	CTH
5513.19	Other woven fabrics	CTH
5513.21	Of polyester staple fibres, plain weave	CTH
5513.23	Other woven fabrics of polyester staple fibres	CTH
5513.29	Other woven fabrics	CTH
5513.31	Of polyester staple fibres, plain weave.	CTH
5513.39	Other woven fabrics	CTH
5513.41	Of polyester staple fibres, plain weave	CTH
5513.49	Other woven fabrics	CTH
5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2:	
5514.11	Of polyester staple fibres, plain weave	CTH
5514.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH
5514.19	Other woven fabrics	CTH
5514.21	Of polyester staple fibres, plain weave	CTH
5514.22	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH
5514.23	Other woven fabrics of polyester staple fibres	CTH
5514.29	Other woven fabrics	CTH
5514.30	Of yarns of different colours	CTH
5514.41	Of polyester staple fibres, plain weave	CTH
5514.42	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH
5514.43	Other woven fabrics of polyester staple fibres	CTH
5514.49	Other woven fabrics	CTH
5515	Other woven fabrics of synthetic staple fibres:	
5515.11	Mixed mainly or solely with viscose rayon staple fibres	CTH
5515.12	Mixed mainly or solely with man-made filaments	CTH
5515.13	Mixed mainly or solely with wool or fine animal hair	CTH
5515.19	Other	CTH
5515.21	Mixed mainly or solely with man-made filaments	CTH
5515.22	Mixed mainly or solely with wool or fine animal hair	CTH
5515.29	Other	CTH
5515.91	Mixed mainly or solely with man-made filaments	CTH
5515.99	Other	CTH
5516	Woven fabrics of artificial staple fibres:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
5516.11	Unbleached or bleached	CTH
5516.12	Dyed	CTH
5516.13	Of yarns of different colours	CTH
5516.14	Printed	CTH
5516.21	Unbleached or bleached	CTH
5516.22	Dyed	CTH
5516.23	Of yarns of different colours	CTH
5516.24	Printed	CTH
5516.31	Unbleached or bleached	CTH
5516.32	Dyed	CTH
5516.33	Of yarns of different colours	CTH
5516.34	Printed	CTH
5516.41	Unbleached or bleached	CTH
5516.42	Dyed	CTH
5516.43	Of yarns of different colours	CTH
5516.44	Printed	CTH
5516.91	Unbleached or bleached	CTH
5516.92	Dyed	CTH
5516.93	Of yarns or different colours	CTH
5516.94	Printed	CTH
	Chapter 56	
	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:	
5601.10	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	CC
5601.21	Of cotton	CC
5601.22	Of man-made fibres	CC
5601.29	Other	CC
5601.30	Textile flock and dust and mill neps	CC
5602	Felt, whether or not impregnated, coated, covered or laminated:	
5602.10	Needleloom felt and stitch-bonded fibre fabrics	CC
5602.21	Of wool or fine animal hair	CC
5602.29	Of other textile materials	CC
5602.90	Other	CC
5603	Nonwovens, whether or not impregnated, coated, covered or laminated:	
5603.11	Weighing not more than 25 g/m ²	CTH
5603.12	Weighing more than 25 g/m ² but not more than 70 g/ m ²	CTH
5603.13	Weighing more than 70 g/m ² but not more than 150 g/ m ²	CTH
5603.14	Weighing more than 150 g/m ²	CTH
5603.91	Weighing not more than 25 g/m ²	CTH
5603.92	Weighing more than 25 g/m ² but not more than 70 g/ m ²	CTH
5603.93	Weighing more than 70 g/m ² but not more than 150 g/ m ²	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
	m ²	
5603.94	Weighing more than 150 g/m ²	CTH
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
5604.10	Rubber thread and cord, textile covered	CC
5604.90	Other	CC
5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	CC
5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	CC
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics:	
5607.21	Binder or baler twine	CC
5607.29	Other	CC
5607.41	Binder or baler twine	CC
5607.49	Other	CC
5607.50	Of other synthetic fibres	CC
5607.90	Other	CC
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials:	
5608.11	Made up fishing nets	CTH
5608.19	Other	CTH
5608.90	Other	CTH
5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	CTH
	Chapter 57	
	Carpets and other textile floor coverings	
5701	Carpets and other textile floor coverings, knotted, whether or not made up:	
5701.10	Of wool or fine animal hair	CC
5701.90	Of other textile materials	CC
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs:	
5702.10	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	CC
5702.20	Floor coverings of coconut fibres (coir)	CC
5702.31	Of wool or fine animal hair	CC
5702.32	Of man-made textile materials	CC

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
5702.39	Of other textile materials	CC
5702.41	Of wool or fine animal hair	CC
5702.42	Of man-made textile materials	CC
5702.49	Of other textile materials	CC
5702.50	Other, not of pile construction, not made up	CC
5702.91	Of wool or fine animal hair	CC
5702.92	Of man-made textile materials	CC
5702.99	Of other textile materials	CC
5703	Carpets and other textile floor coverings, tufted, whether or not made up:	
5703.10	Of wool or fine animal hair	CC
5703.20	Of nylon or other polyamides	CC
5703.30	Of other man-made textile materials	CC
5703.90	Of other textile materials	CC
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up:	
5704.10	Tiles, having a maximum surface area of 0.3 m ²	CC except from heading 5602
5704.90	Other	CC except from heading 5602
5705.00	Other carpets and other textile floor coverings, whether or not made up.	CC
	Chapter 58	
	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806:	
5801.10	Of wool or fine animal hair	CC
5801.21	Uncut weft pile fabrics	CC
5801.22	Cut corduroy	CC
5801.23	Other weft pile fabrics	CC
5801.24	Warp pile fabrics, épinglé (uncut)	CC
5801.25	Warp pile fabrics, cut	CC
5801.26	Chenille fabrics	CC
5801.31	Uncut weft pile fabrics	CC
5801.32	Cut corduroy	CC
5801.33	Other weft pile fabrics	CC
5801.34	Warp pile fabrics, épinglé (uncut)	CC
5801.35	Warp pile fabrics, cut	CC
5801.36	Chenille fabrics	CC
5801.90	Of other textile materials	CC
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703:	
5802.11	Unbleached	CC
5802.19	Other	CC
5802.20	Terry towelling and similar woven terry fabrics, of other textile materials	CC
5802.30	Tufted textile fabrics	CC
5803.00	Gauze, other than narrow fabrics of heading 58.06.	CC

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006:	
5804.10	Tulles and other net fabrics	CC
5804.21	Of man-made fibres	CC
5804.29	Of other textile materials	CC
5804.30	Hand-made lace	CC
5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	CC
5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):	
5806.10	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	CC
5806.20	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	CC
5806.31	Of cotton	CC
5806.32	Of man-made fibres	CC
5806.39	Of other textile materials	CC
5806.40	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	CC
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered:	
5807.10	Woven	CC
5807.90	Other	CC
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles:	
5808.10	Braids in the piece	CC
5808.90	Other	CC
5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	CC
5810	Embroidery in the piece, in strips or in motifs:	
5810.10	Embroidery without visible ground	CTH
5810.91	Of cotton	CTH
5810.92	Of man-made fibres	CTH
5810.99	Of other textile materials	CTH
5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
Chapter 59		
Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use		
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations:	
5901.10	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	CC
5901.90	Other	CC
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
5902.10	Of nylon or other polyamides	CC
5902.20	Of polyesters	CC
5902.90	Other	CC
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902:	
5903.10	With poly (vinyl chloride)	CC
5903.20	With polyurethane	CC
5903.90	Other	CC
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape:	
5904.10	Linoleum	CC
5904.90	Other	CC
5905.00	Textile wall coverings.	CC
5906	Rubberised textile fabrics, other than those of heading 5902:	
5906.10	Adhesive tape of a width not exceeding 20 cm	CC
5906.91	Knitted or crocheted	CC
5906.99	Other	CC
5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	CC
5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	CC
5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	CC
5910.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	CC

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter:	
5911.10	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	CC
5911.20	Bolting cloth, whether or not made up	CC
5911.31	Weighing less than 650 g/m ²	CC
5911.32	Weighing 650 g/m ² or more	CC
5911.40	Straining cloth of a kind used in oil presses or the like, including that of human hair	CC
5911.90	Other	CC
Chapter 60		
Knitted or crocheted fabrics		
6001	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted:	
6001.10	"Long pile" fabrics	CC
6001.21	Of cotton	CC
6001.22	Of man-made fibres	CC
6001.29	Of other textile materials	CC
6001.91	Of cotton	CC
6001.92	Of man-made fibres	CC
6001.99	Of other textile materials	CC
6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 6001:	
6002.40	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	CC
6002.90	Other	CC
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002:	
6003.10	Of wool or fine animal hair	CC
6003.20	Of cotton	CC
6003.30	Of synthetic fibres	CC
6003.40	Of artificial fibres	CC
6003.90	Other	CC
6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 6001:	
6004.10	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	CC
6004.90	Other	CC
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004:	
6005.21	Unbleached or bleached	CC

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6005.22	Dyed	CC
6005.23	Of yarns of different colours	CC
6005.24	Printed	CC
6005.31	Unbleached or bleached	CC
6005.32	Dyed	CC
6005.33	Of yarns of different colours	CC
6005.34	Printed	CC
6005.41	Unbleached or bleached	CC
6005.42	Dyed	CC
6005.43	Of yarns of different colours	CC
6005.44	Printed	CC
6005.90	Other	CC
6006	Other knitted or crocheted fabrics:	
6006.10	Of wool or fine animal hair	CC
6006.21	Unbleached or bleached	CC
6006.22	Dyed	CC
6006.23	Of yarns of different colours	CC
6006.24	Printed	CC
6006.31	Unbleached or bleached	CC
6006.32	Dyed	CC
6006.33	Of yarns of different colours	CC
6006.34	Printed	CC
6006.41	Unbleached or bleached	CC
6006.42	Dyed	CC
6006.43	Of yarns of different colours	CC
6006.44	Printed	CC
6006.90	Other	CC
	Chapter 61	
	Articles of apparel and clothing accessories, knitted or crocheted	
6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103:	
6101.20	Of cotton	CC
6101.30	Of man-made fibres	CC
6101.90	Of other textile materials	CC
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6104:	
6102.10	Of wool or fine animal hair	CC
6102.20	Of cotton	CC
6102.30	Of man-made fibres	CC
6102.90	Of other textile materials	CC
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:	
6103.10	Suits	CC
6103.22	Of cotton	CC

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6103.23	Of synthetic fibres	CC
6103.29	Of other textile materials	CC
6103.31	Of wool or fine animal hair	CC
6103.32	Of cotton	CC
6103.33	Of synthetic fibres	CC
6103.39	Of other textile materials	CC
6103.41	Of wool or fine animal hair	CC
6103.42	Of cotton	CC
6103.43	Of synthetic fibres	CC
6103.49	Of other textile materials	CC
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:	
6104.13	Of synthetic fibres	CC
6104.19	Of other textile materials	CC
6104.22	Of cotton	CC
6104.23	Of synthetic fibres	CC
6104.29	Of other textile materials	CC
6104.31	Of wool or fine animal hair	CC
6104.32	Of cotton	CC
6104.33	Of synthetic fibres	CC
6104.39	Of other textile materials	CC
6104.41	Of wool or fine animal hair	CC
6104.42	Of cotton	CC
6104.43	Of synthetic fibres	CC
6104.44	Of artificial fibres	CC
6104.49	Of other textile materials	CC
6104.51	Of wool or fine animal hair	CC
6104.52	Of cotton	CC
6104.53	Of synthetic fibres	CC
6104.59	Of other textile materials	CC
6104.61	Of wool or fine animal hair	CC
6104.62	Of cotton	CC
6104.63	Of synthetic fibres	CC
6104.69	Of other textile materials	CC
6105	Men's or boys' shirts, knitted or crocheted:	
6105.10	Of cotton	CC
6105.20	Of man-made fibres	CC
6105.90	Of other textile materials	CC
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:	
6106.10	Of cotton	CC
6106.20	Of man-made fibres	CC
6106.90	Of other textile materials	CC
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:	
6107.11	Of cotton	CC
6107.12	Of man-made fibres	CC
6107.19	Of other textile materials	CC

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6107.21	Of cotton	CC
6107.22	Of man-made fibres	CC
6107.29	Of other textile materials	CC
6107.91	Of cotton	CC
6107.99	Of other textile materials	CC
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted:	
6108.11	Of man-made fibres	CC
6108.19	Of other textile materials	CC
6108.21	Of cotton	CC
6108.22	Of man-made fibres	CC
6108.29	Of other textile materials	CC
6108.31	Of cotton	CC
6108.32	Of man-made fibres	CC
6108.39	Of other textile materials	CC
6108.91	Of cotton	CC
6108.92	Of man-made fibres	CC
6108.99	Of other textile materials	CC
6109	T-shirts, singlets and other vests, knitted or crocheted:	
6109.10	Of cotton	CC
6109.90	Of other textile materials	CC
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:	
6110.11	Of wool	CC
6110.12	Of Kashmir (cashmere) goats	CC
6110.19	Other	CC
6110.20	Of cotton	CC
6110.30	Of man-made fibres	CC
6110.90	Of other textile materials	CC
6111	Babies' garments and clothing accessories, knitted or crocheted:	
6111.20	Of cotton	CC
6111.30	Of synthetic fibres	CC
6111.90	Of other textile materials	CC
6112	Track suits, ski suits and swimwear, knitted or crocheted:	
6112.11	Of cotton	CC
6112.12	Of synthetic fibres	CC
6112.19	Of other textile materials	CC
6112.20	Ski suits	CC
6112.31	Of synthetic fibres	CC
6112.39	Of other textile materials	CC
6112.41	Of synthetic fibres	CC
6112.49	Of other textile materials	CC
6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	CC
6114	Other garments, knitted or crocheted:	
6114.20	Of cotton	CC

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6114.30	Of man-made fibres	CC
6114.90	Of other textile materials	CC
6115	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted:	
6115.10	Graduated compression hosiery (for example, stockings for varicose veins)	CC
6115.21	Of synthetic fibres, measuring per single yarn less than 67 decitex	CC
6115.22	Of synthetic fibres, measuring per single yarn 67 decitex or more	CC
6115.29	Of other textile materials	CC
6115.30	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	CC
6115.94	Of wool or fine animal hair	CC
6115.95	Of cotton	CC
6115.96	Of synthetic fibres	CC
6115.99	Of other textile materials	CC
6116	Gloves, mittens and mitts, knitted or crocheted:	
6116.10	Impregnated, coated or covered with plastics or rubber	CC
6116.91	Of wool or fine animal hair	CC
6116.92	Of cotton	CC
6116.93	Of synthetic fibres	CC
6116.99	Of other textile materials	CC
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories:	
6117.10	Shawls, scarves, mufflers, mantillas, veils and the like	CC
6117.80	Other accessories	CC
6117.90	Parts	CC
	Chapter 62	
	Articles of apparel and clothing accessories, not knitted or crocheted	
6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6203:	
6201.11	Of wool or fine animal hair	CC
6201.12	Of cotton	CC
6201.13	Of man-made fibres	CC
6201.19	Of other textile materials	CC
6201.91	Of wool or fine animal hair	CC
6201.92	Of cotton	CC
6201.93	Of man-made fibres	CC
6201.99	Of other textile materials	CC
6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6204:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6202.11	Of wool or fine animal hair	CC
6202.12	Of cotton	CC
6202.13	Of man-made fibres	CC
6202.19	Of other textile materials	CC
6202.91	Of wool or fine animal hair	CC
6202.92	Of cotton	CC
6202.93	Of man-made fibers	CC
6202.99	Of other textile materials	CC
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear):	
6203.11	Of wool or fine animal hair	CC
6203.12	Of synthetic fibres	CC
6203.19	Of other textile fibres	CC
6203.22	Of cotton	CC
6203.23	Of synthetic fibres	CC
6203.29	Of other textile materials	CC
6203.31	Of wool or fine animal hair	CC
6203.32	Of cotton	CC
6203.33	Of synthetic fibres	CC
6203.39	Of other textile materials	CC
6203.41	Of wool or fine animal hair	CC
6203.42	Of cotton	CC
6203.43	Of synthetic fibres	CC
6203.49	Of other textile materials	CC
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):	
6204.11	Of wool or fine animal hair	CC
6204.12	Of cotton	CC
6204.13	Of synthetic fibres	CC
6204.19	Of other textile materials	CC
6204.21	Of wool or fine animal hair	CC
6204.22	Of cotton	CC
6204.23	Of synthetic fibres	CC
6204.29	Of other textile materials	CC
6204.31	Of wool or fine animal hair	CC
6204.32	Of cotton	CC
6204.33	Of synthetic fibres	CC
6204.39	Of other textile materials	CC
6204.41	Of wool or fine animal hair	CC
6204.42	Of cotton	CC
6204.43	Of synthetic fibres	CC
6204.44	Of artificial fibres	CC
6204.49	Of other textile materials	CC
6204.51	Of wool or fine animal hair	CC
6204.52	Of cotton	CC
6204.53	Of synthetic fibres	CC
6204.59	Of other textile materials	CC
6204.61	Of wool or fine animal hair	CC

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6204.62	Of cotton	CC
6204.63	Of synthetic fibres	CC
6204.69	Of other textile materials	CC
6205	Men's or boys' shirts:	
6205.20	Of cotton	CC
6205.30	Of man-made fibres	CC
6205.90	Of other textile materials	CC
6206	Women's or girls' blouses, shirts and shirt-blouses:	
6206.10	Of silk or silk waste	CC
6206.20	Of wool or fine animal hair	CC
6206.30	Of cotton	CC
6206.40	Of man-made fibres	CC
6206.90	Of other textile materials	CC
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:	
6207.11	Of cotton	CC
6207.19	Of other textile materials	CC
6207.21	Of cotton	CC
6207.22	Of man-made fibres	CC
6207.29	Of other textile materials	CC
6207.91	Of cotton	CC
6207.99	Of other textile materials	CC
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles:	
6208.11	Of man-made fibres	CC
6208.19	Of other textile materials	CC
6208.21	Of cotton	CC
6208.22	Of man-made fibres	CC
6208.29	Of other textile materials	CC
6208.91	Of cotton	CC
6208.92	Of man-made fibres	CC
6208.99	Of other textile materials	CC
6209	Babies' garments and clothing accessories:	
6209.20	Of cotton	CC
6209.30	Of synthetic fibres	CC
6209.90	Of other textile materials	CC
6210	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907:	
6210.10	Of fabrics of heading 56.02 or 56.03	CC
6210.20	Other garments, of the type described in subheadings 6201.11 to 6201.19	CC
6210.30	Other garments, of the type described in subheading 6202.11 to 6202.19	CC
6210.40	Other men's or boys' garments	CC
6210.50	Other women's or girls' garments	CC
6211	Track suits, ski suits and swimwear; other garments:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6211.11	Men's or boys'	CC
6211.12	Women's or girls'	CC
6211.20	Ski suits	CC
6211.32	Of cotton	CC
6211.33	Of man-made fibres	CC
6211.39	Of other textile materials	CC
6211.41	Of wool or fine animal hair	CC
6211.42	Of cotton	CC
6211.43	Of man-made fibres	CC
6211.49	Of other textile materials	CC
6212	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted:	
6212.10	Brassières	CC
6212.20	Girdles and panty-girdles	CC
6212.30	Corselettes	CC
6212.90	Other	CC
6213	Handkerchiefs:	
6213.20	Of cotton	CC
6213.90	Of other textile materials	CC
6214	Shawls, scarves, mufflers, mantillas, veils and the like:	
6214.10	Of silk or silk waste	CC
6214.20	Of wool or fine animal hair	CC
6214.30	Of synthetic fibres	CC
6214.40	Of artificial fibres	CC
6214.90	Of other textile materials	CC
6215	Ties, bow ties and cravats:	
6215.10	Of silk or silk waste	CC
6215.20	Of man-made fibres	CC
6215.90	Of other textile materials	CC
6216.00	Gloves, mittens and mitts.	CC
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:	
6217.10	Accessories	CC
6217.90	Parts	CC
	Chapter 63	
	Other made up textile articles; sets; worn clothing and worn textile articles; rags	
6301	Blankets and travelling rugs:	
6301.10	Electric blankets	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6301.20	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6301.30	Blankets (other than electric blankets) and travelling rugs, of cotton	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6301.40	Blankets (other than electric blankets) and travelling rugs, of synthetic fibers	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6301.90	Other blankets and travelling rugs	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6302	Bed linen, table linen, toilet linen and kitchen linen:	
6302.10	Bed linen, knitted or crocheted	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6302.21	Of cotton	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6302.22	Of man-made fibres	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6302.29	Of other textile materials	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6302.31	Of cotton	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6302.32	Of man-made fibres	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6302.39	Of other textile materials	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6302.40	Table linen, knitted or crocheted	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6302.51	Of cotton	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6302.53	Of man-made fibres	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6302.59	Of other textile materials	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6302.60	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6302.91	Of cotton	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6302.93	Of man-made fibres	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6302.99	Of other textile materials	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6303	Curtains (including drapes) and interior blinds; curtain or bed valances:	
6303.12	Of synthetic fibres	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6303.19	Of other textile materials	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6303.91	Of cotton	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6303.92	Of synthetic fibres	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6303.99	Of other textile materials	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6304	Other furnishing articles, excluding those of heading 9404:	
6304.11	Knitted or crocheted	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6304.19	Other	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6304.91	Knitted or crocheted	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6304.92	Not knitted or crocheted, of cotton	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6304.93	Not knitted or crocheted, of synthetic fibres	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6304.99	Not knitted or crocheted, of other textile materials	CC, provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties or RVC(40)
6305	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	CC or RVC(40)
6305.20	Of cotton	CC or RVC(40)
6305.32	Flexible intermediate bulk containers	CC or RVC(40)
6305.33	Other, of polyethylene or polypropylene strip or the like	CC or RVC(40)
6305.39	Other	CC or RVC(40)
6305.90	Of other textile materials	CC or RVC(40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	
6306.12	Of synthetic fibres	CC or RVC(40)
6306.19	Of other textile materials	CC or RVC(40)
6306.22	Of synthetic fibres	CC or RVC(40)
6306.29	Of other textile materials	CC or RVC(40)
6306.30	Sails	CC or RVC(40)
6306.40	Pneumatic mattresses	CC or RVC(40)
6306.91	Of cotton	CC or RVC(40)
6306.99	Of other textile materials	CC or RVC(40)
6307	Other made up articles, including dress patterns:	
6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	CC or RVC(40)
6307.20	Life-jackets and life-belts	CC or RVC(40)
6307.90	Other	CC or RVC(40)
6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	CC or RVC(40)
6309.00	Worn clothing and other worn articles.	CTH
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials:	
6310.10	Sorted	CTH
6310.90	Other	CTH
Chapter 64		
Footwear, gaiters and the like; parts of such articles		
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes:	
6401.10	Footwear incorporating a protective metal toe-cap	CTH
6401.92	Covering the ankle but not covering the knee	CTH
6401.99	Other	CTH
6402	Other footwear with outer soles and uppers of rubber or plastics:	
6402.12	Ski-boots, cross-country ski footwear and snowboard boots	CTH
6402.19	Other	CTH
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs	CTH
6402.91	Covering the ankle	CTH
6402.99	Other	CTH
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6403.12	Ski-boots, cross-country ski footwear and snowboard boots	CTH
6403.19	Other	CTH
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	CTH
6403.40	Other footwear, incorporating a protective metal toe-cap	CTH
6403.51	Covering the ankle	CTH
6403.59	Other	CTH
6403.91	Covering the ankle	CTH
6403.99	Other	CTH
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:	
6404.11	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	CTH
6404.19	Other	CTH
6404.20	Footwear with outer soles of leather or composition leather	CTH
6405	Other footwear:	
6405.10	With uppers of leather or composition leather	CTH
6405.20	With uppers of textile materials	CTH
6405.90	Other	CTH
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:	
6406.10	Uppers and parts thereof, other than stiffeners	CC or RVC(30/40)
6406.20	Outer soles and heels, of rubber or plastics	CC or RVC(30/40)
6406.91	Of wood	CC or RVC(30/40)
6406.99	Of other materials	CC or RVC(30/40)
	Chapter 65	
	Headgear and parts thereof	
6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	CC or RVC(30/40)
6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	CC or RVC(30/40)
6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	CTH
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:	
6505.10	Hair-nets	CTH
6505.90	Other	CTH
6506	Other headgear, whether or not lined or trimmed:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6506.10	Safety headgear	CTH
6506.91	Of rubber or of plastics	CTH
6506.99	Of other materials	CTH
6507.00	Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	CTH
	Chapter 66	
	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):	
6601.10	Garden or similar umbrellas	CTH
6601.91	Having a telescopic shaft	CTH
6601.99	Other	CTH
6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	CTH
6603	Parts, trimmings and accessories of articles of heading 6601 or 6602:	
6603.20	Umbrella frames, including frames mounted on shafts (sticks)	CTH
6603.90	Other	CTH
	Chapter 67	
	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	
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).	CTH
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:	
6702.10	Of plastics	CTH
6702.90	Of other materials	CTH
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.	CTH
6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included:	
6704.11	Complete wigs	CTH
6704.19	Other	CTH
6704.20	Of human hair	CTH
6704.90	Of other materials	CTH
	Chapter 68	
	Articles of stone, plaster, cement, asbestos, mica or similar materials	
6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; 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	CTH
6802.21	Marble, travertine and alabaster	CTH
6802.23	Granite	CTH
6802.29	Other stone	CTH
6802.91	Marble, travertine and alabaster	CTH
6802.92	Other calcareous stone	CTH
6802.93	Granite	CTH
6802.99	Other stone	CTH
6803.00	Worked slate and articles of slate or of agglomerated slate.	CTH
6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials:	
6804.10	Millstones and grindstones for milling, grinding or pulping	CTH
6804.21	Of agglomerated synthetic or natural diamond	CTH
6804.22	Of other agglomerated abrasives or of ceramics	CTH
6804.23	Of natural stone	CTH
6804.30	Hand sharpening or polishing stones	CTH
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:	
6805.10	On a base of woven textile fabric only	CTH
6805.20	On a base of paper or paperboard only	CTH
6805.30	On a base of other materials	CTH
6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or of Chapter 69:	
6806.10	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6806.20	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	CTH
6806.90	Other	CTH
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):	
6807.10	In rolls	CTH
6807.90	Other	CTH
6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	CTH
6809	Articles of plaster or of compositions based on plaster:	
6809.11	Faced or reinforced with paper or paperboard only	CTH
6809.19	Other	CTH
6809.90	Other articles	CTH
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced:	
6810.11	Building blocks and bricks	CTH
6810.19	Other	CTH
6810.91	Prefabricated structural components for building or civil engineering	CTH
6810.99	Other	CTH
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like:	
6811.40	Containing asbestos	CTH
6811.81	Corrugated sheets	CTH
6811.82	Other sheets, panels, tiles and similar articles	CTH
6811.83	Tubes, pipes and tube or pipe fittings	CTH
6811.89	Other articles	CTH
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813:	
6812.80	Of crocidolite	CTH
6812.91	Clothing, clothing accessories, footwear and headgear	CTH
6812.92	Paper, millboard and felt	CTH
6812.93	Compressed asbestos fibre jointing, in sheets or rolls	CTH
6812.99	Other	CTH
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials:	
6813.20	Containing asbestos	CTH
6813.81	Brake linings and pads	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6813.89	Other	CTH
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials:	
6814.10	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	CTH
6814.90	Other	CTH
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included:	
6815.10	Non-electrical articles of graphite or other carbon	CTH
6815.20	Articles of peat	CTH
6815.91	Containing magnesite, dolomite or chromite	CTH
6815.99	Other	CTH
	Chapter 69	
	Ceramic products	
6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	CTH
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths:	
6902.10	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	CTH
6902.20	Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica(SiO ₂) or of a mixture or compound of these products	CTH
6902.90	Other	CTH
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths:	
6903.10	Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	CTH
6903.20	Containing by weight more than 50 % of alumina(Al ₂ O ₃) or of a mixture or compound of alumina and of silica(SiO ₂)	CTH
6903.90	Other	CTH
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like:	
6904.10	Building bricks	CTH
6904.90	Other	CTH
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:	
6905.10	Roofing tiles	CTH
6905.90	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
6906.00	Ceramic pipes, conduits, guttering and pipe fittings.	CTH
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing:	
6907.10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	CTH
6907.90	Other	CTH
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing:	
6908.10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	CC or RVC(30/40)
6908.90	Other	CC or RVC(30/40)
6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods:	
6909.11	Of porcelain or china	CTH
6909.12	Articles having a hardness equivalent to 9 or more on the Mohs scale	CTH
6909.19	Other	CTH
6909.90	Other	CTH
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures:	
6910.10	Of porcelain or china	CTH
6910.90	Other	CTH
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:	
6911.10	Tableware and kitchenware	CTH
6911.90	Other	CTH
6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	CTH
6913	Statuettes and other ornamental ceramic articles:	
6913.10	Of porcelain or china	CTH
6913.90	Other	CTH
6914	Other ceramic articles:	
6914.10	Of porcelain or china	CTH
6914.90	Other	CTH
Chapter 70		
Glass and glassware		
7001.00	Cullet and other waste and scrap of glass; glass in the mass.	CTH
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked:	
7002.10	Balls	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7002.20	Rods	CTH
7002.31	Of fused quartz or other fused silica	CTH
7002.32	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	CTH
7002.39	Other	CTH
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:	
7003.12	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	CTH
7003.19	Other	CTH
7003.20	Wired sheets	CTH
7003.30	Profiles	CTH
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:	
7004.20	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	CTH
7004.90	Other glass	CTH
7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:	
7005.10	Non-wired glass, having an absorbent, reflecting or non-reflecting layer	CTH
7005.21	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	CTH
7005.29	Other	CTH
7005.30	Wired glass	CTH
7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	CTH
7007	Safety glass, consisting of toughened (tempered) or laminated glass:	
7007.11	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	CTH
7007.19	Other	CTH
7007.21	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	CTH
7007.29	Other	CTH
7008.00	Multiple-walled insulating units of glass.	CTH
7009	Glass mirrors, whether or not framed, including rear-view mirrors:	
7009.10	Rear-view mirrors for vehicles	CTH
7009.91	Unframed	CTH
7009.92	Framed	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass:	
7010.10	Ampoules	CTH
7010.20	Stoppers, lids and other closures	CTH
7010.90	Other	CTH
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like:	
7011.10	For electric lighting	CTH
7011.20	For cathode-ray tubes	CTH
7011.90	Other	CTH
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018):	
7013.10	Of glass-ceramics	CTH
7013.22	Of lead crystal	CTH
7013.28	Other	CTH
7013.33	Of lead crystal	CTH
7013.37	Other	CTH
7013.41	Of lead crystal	CTH
7013.42	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	CTH
7013.49	Other	CTH
7013.91	Of lead crystal	CTH
7013.99	Other	CTH
7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	CTH
7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses:	
7015.10	Glasses for corrective spectacles	CTH
7015.90	Other	CTH
7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms:	
7016.10	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	CTH
7016.90	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:	
7017.10	Of fused quartz or other fused silica	CTH
7017.20	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	CTH
7017.90	Other	CTH
7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter:	
7018.10	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	CTH
7018.20	Glass microspheres not exceeding 1 mm in diameter	CTH
7018.90	Other	CTH
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):	
7019.11	Chopped strands, of a length of not more than 50 mm	CTH
7019.12	Rovings	CTH
7019.19	Other	CTH
7019.31	Mats	CTH
7019.32	Thin sheets (voiles)	CTH
7019.39	Other	CTH
7019.40	Woven fabrics of rovings	CTH
7019.51	Of a width not exceeding 30 cm	CTH
7019.52	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	CTH
7019.59	Other	CTH
7019.90	Other	CTH
7020.00	Other articles of glass.	CTH
Chapter 71		
Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin		
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport:	
7101.10	Natural pearls	CTH
7101.21	Unworked	CTH
7101.22	Worked	CTH
7102	Diamonds, whether or not worked, but not mounted or set:	
7102.10	unsorted	CC

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7102.21	Unworked or simply sawn, cleaved or bruted	CC
7102.29	Other	CC
7102.31	Unworked or simply sawn, cleaved or bruted	CC
7102.39	Other	CC
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport:	
7103.10	Unworked or simply sawn or roughly shaped	CC
7103.91	Rubies, sapphires and emeralds	CTSH
7103.99	Other	CTSH
7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport:	
7104.10	piezo-electric quartz	CTH
7104.20	Other, unworked or simply sawn or roughly shaped	CTH
7104.90	Other	CTSH
7105	Dust and powder of natural or synthetic precious or semi-precious stones:	
7105.10	Of diamonds	CTH
7105.90	Other	CTH
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form:	
7106.10	Powder	CTH
7106.91	Unwrought	CTH
7106.92	Semi-manufactured	CTH
7107.00	Base metals clad with silver, not further worked than semi-manufactured.	CTH
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:	
7108.11	Powder	CTSH
7108.12	Other unwrought forms	CTSH
7108.13	Other semi-manufactured forms	CTSH
7108.20	Monetary	CTSH
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	CTSH
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form:	
7110.11	Unwrought or in powder form	CTSH
7110.19	Other	CTSH
7110.21	Unwrought or in powder form	CTSH
7110.29	Other	CTSH
7110.31	Unwrought or in powder form	CTSH
7110.39	Other	CTSH
7110.41	Unwrought or in powder form	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7110.49	Other	CTSH
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	CTH
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal:	
7112.30	Ash containing precious metal or precious metal compounds	CTH
7112.91	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	CTH
7112.92	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	CTH
7112.99	Other	CTH
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal:	
7113.11	Of silver, whether or not plated or clad with other precious metal	CTH
7113.19	Of other precious metal, whether or not plated or clad with precious metal	CTH
7113.20	Of base metal clad with precious metal	CTH
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal:	
7114.11	Of silver, whether or not plated or clad with other precious metal	CTH
7114.19	Of other precious metal, whether or not plated or clad with precious metal	CTH
7114.20	Of base metal clad with precious metal	CTH
7115	Other articles of precious metal or of metal clad with precious metal:	
7115.10	Catalysts in the form of wire cloth or grill, of platinum	CTH
7115.90	Other	CTH
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):	
7116.10	Of natural or cultured pearls	CTH
7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)	CTH
7117	Imitation jewellery:	
7117.11	Cuff-links and studs	CTH
7117.19	Other	CTH
7117.90	Other	CTH
7118	Coin:	
7118.10	Coin (other than gold coin), not being legal tender	CTH
7118.90	Other	CTH
	Chapter 72	
	Iron and steel	
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7201.10	Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	CTH
7201.20	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	CTH
7201.50	Alloy pig iron; spiegeleisen	CTH
7202	Ferro-alloys:	
7202.11	Containing by weight more than 2 % of carbon.	CTH
7202.19	Other	CTH
7202.21	Containing by weight more than 55 % of silicon	CTH
7202.29	Other	CTH
7202.30	Ferro-silico-manganese	CTH
7202.41	Containing by weight more than 4 % of carbon	CTH
7202.49	Other	CTH
7202.50	Ferro-silico-chromium	CTH
7202.60	Ferro-nickel	CTH
7202.70	Ferro-molybdenum	CTH
7202.80	Ferro-tungsten and ferro-silico-tungsten	CTH
7202.91	Ferro-titanium and ferro-silico-titanium	CTH
7202.92	Ferro-vanadium	CTH
7202.93	Ferro-niobium	CTH
7202.99	Other	CTH
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms:	
7203.10	Ferrous products obtained by direct reduction of iron ore	CTH
7203.90	Other	CTH
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel:	
7204.10	Waste and scrap of cast iron	CTH
7204.21	Of stainless steel	CTH
7204.29	Other	CTH
7204.30	Waste and scrap of tinned iron or steel	CTH
7204.41	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles	CTH
7204.49	Other	CTH
7204.50	Remelting scrap ingots	CTH
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel:	
7205.10	Granules	CTH
7205.21	Of alloy steel	CTH
7205.29	Other	CTH
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203):	
7206.10	Ingots	CTH
7206.90	Other	CTH
7207	Semi-finished products of iron or non-alloy steel:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7207.11	Of rectangular (including square) cross-section, the width measuring less than twice the thickness	CTH
7207.12	Other, of rectangular (other than square) cross-section	CTH
7207.19	Other	CTH
7207.20	Containing by weight 0.25 % or more of carbon	CTH
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated:	
7208.10	In coils, not further worked than hot-rolled, with patterns in relief	CTH
7208.25	Of a thickness of 4.75 mm or more	CTH
7208.26	Of a thickness of 3 mm or more but less than 4.75 mm	CTH
7208.27	Of a thickness of less than 3 mm	CTH
7208.36	Of a thickness exceeding 10 mm	CTH
7208.37	Of a thickness of 4.75 mm or more but not exceeding 10 mm	CTH
7208.38	Of a thickness of 3 mm or more but less than 4.75 mm	CTH
7208.39	Of a thickness of less than 3 mm	CTH
7208.40	Not in coils, not further worked than hot-rolled, with patterns in relief	CTH
7208.51	Of a thickness exceeding 10 mm	CTH
7208.52	Of a thickness of 4.75 mm or more but not exceeding 10 mm	CTH
7208.53	Of a thickness of 3 mm or more but less than 4.75 mm	CTH
7208.54	Of a thickness of less than 3 mm	CTH
7208.90	Other	CTH
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated:	
7209.15	Of a thickness of 3 mm or more	CTH
7209.16	Of a thickness exceeding 1 mm but less than 3 mm	CTH
7209.17	Of a thickness of 0.5 mm or more but not exceeding 1 mm	CTH
7209.18	Of a thickness of less than 0.5 mm	CTH
7209.25	Of a thickness of 3 mm or more	CTH
7209.26	Of a thickness exceeding 1 mm but less than 3 mm	CTH
7209.27	Of a thickness of 0.5 mm or more but not exceeding 1 mm	CTH
7209.28	Of a thickness of less than 0.5 mm	CTH
7209.90	Other	CTH
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:	
7210.11	Of a thickness of 0.5 mm or more	CTH
7210.12	Of a thickness of less than 0.5 mm	CTH
7210.20	Plated or coated with lead, including terneplate	CTH
7210.30	Electrolytically plated or coated with zinc	CTH
7210.41	Corrugated	CTH
7210.49	Other	CTH
7210.50	Plated or coated with chromium oxides or with chromium and chromium oxides	CTH
7210.61	Plated or coated with aluminium-zinc alloys	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7210.69	Other	CTH
7210.70	Painted, varnished or coated with plastics	CTH
7210.90	Other	CTH
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated:	
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	CTH
7211.14	Other, of a thickness of 4.75 mm or more	CTH
7211.19	Other	CTH
7211.23	Containing by weight less than 0.25 % of carbon	CTH
7211.29	Other	CTH
7211.90	Other	CTH
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:	
7212.10	Plated or coated with tin	CTH
7212.20	Electrolytically plated or coated with zinc	CTH
7212.30	Otherwise plated or coated with zinc	CTH
7212.40	Painted, varnished or coated with plastics	CTH
7212.50	Otherwise plated or coated	CTH
7212.60	Clad	CTH
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:	
7213.10	Containing indentations, ribs, grooves or other deformations produced during the rolling process	CTH
7213.20	Other, of free-cutting steel	CTH
7213.91	Of circular cross-section measuring less than 14 mm in diameter	CTH
7213.99	Other	CTH
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:	
7214.10	Forged	CTH except from heading 7213
7214.20	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	CTH except from heading 7213
7214.30	Other, of free-cutting steel	CTH except from heading 7213
7214.91	Of rectangular (other than square) cross-section	CTH except from heading 7213
7214.99	Other	CTH except from heading 7213
7215	Other bars and rods of iron or non-alloy steel:	
7215.10	Of free-cutting steel, not further worked than cold-formed or cold-finished	CTH except from headings 7213 and 7215
7215.50	Other, not further worked than cold-formed or cold-finished	CTH except from headings 7213 and 7216
7215.90	Other	CTH except from headings 7213 and 7217
7216	Angles, shapes and sections of iron or non-alloy steel:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7216.10	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	CTH
7216.21	L sections	CTH
7216.22	T sections	CTH
7216.31	U sections	CTH
7216.32	I sections	CTH
7216.33	H sections	CTH
7216.40	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	CTH
7216.50	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	CTH
7216.61	Obtained from flat-rolled products	CTH
7216.69	Other	CTH
7216.91	Cold-formed or cold-finished from flat-rolled products	CTH
7216.99	Other	CTH
7217	Wire of iron or non-alloy steel:	
7217.10	Not plated or coated, whether or not polished	CTH
7217.20	Plated or coated with zinc	CTH
7217.30	Plated or coated with other base metals	CTH
7217.90	Other	CTH
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:	
7218.10	Ingots and other primary forms	CTH
7218.91	Of rectangular (other than square) cross-section	CTH
7218.99	Other	CTH
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more:	
7219.11	Of a thickness exceeding 10 mm	CTSH
7219.12	Of a thickness of 4.75 mm or more but not exceeding 10 mm	CTSH
7219.13	Of a thickness of 3 mm or more but less than 4.75 mm	CTSH
7219.14	Of a thickness of less than 3 mm	CTSH
7219.21	Of a thickness exceeding 10 mm	CTSH
7219.22	Of a thickness of 4.75 mm or more but not exceeding 10 mm	CTSH
7219.23	Of a thickness of 3 mm or more but less than 4.75 mm	CTSH
7219.24	Of a thickness of less than 3 mm	CTSH
7219.31	Of a thickness of 4.75 mm or more	CTSH
7219.32	Of a thickness of 3 mm or more but less than 4.75 mm	CTSH
7219.33	Of a thickness exceeding 1 mm but less than 3 mm	CTSH
7219.34	Of a thickness of 0.5 mm or more but not exceeding 1 mm	CTSH
7219.35	Of a thickness of less than 0.5 mm	CTSH
7219.90	Other	CTSH
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm:	
7220.11	Of a thickness of 4.75 mm or more	CTSH
7220.12	Of a thickness of less than 4.75 mm	CTSH
7220.20	Not further worked than cold-rolled (cold-reduced)	CTSH
7220.90	Other	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	CTH
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:	
7222.11	Of circular cross-section	CTH
7222.19	Other	CTH
7222.20	Bars and rods, not further worked than cold-formed or cold-finished	CTH
7222.30	Other bars and rods	CTH
7222.40	Angles, shapes and sections	CTH
7223.00	Wire of stainless steel.	CTH
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel:	
7224.10	Ingots and other primary forms	CTH
7224.90	Other	CTH
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more:	
7225.11	Grain-oriented	CTH
7225.19	Other	CTH
7225.30	Other, not further worked than hot-rolled, in coils	CTH
7225.40	Other, not further worked than hot-rolled, not in coils	CTH
7225.50	Other, not further worked than cold-rolled (cold-reduced)	CTH
7225.91	Electrolytically plated or coated with zinc	CTH
7225.92	Otherwise plated or coated with zinc	CTH
7225.99	Other	CTH
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm:	
7226.11	Grain-oriented	CTH
7226.19	Other	CTH
7226.20	Of high speed steel	CTH
7226.91	Not further worked than hot-rolled	CTH
7226.92	Not further worked than cold-rolled (cold-reduced)	CTH
7226.99	Other	CTH
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:	
7227.10	Of high speed steel	CTH
7227.20	Of silico-manganese steel	CTH
7227.90	Other	CTH
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:	
7228.10	Bars and rods, of high speed steel	CTH
7228.20	Bars and rods, of silico-manganese steel	CTH
7228.30	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	CTH
7228.40	Other bars and rods, not further worked than forged	CTH
7228.50	Other bars and rods, not further worked than cold-formed or cold-finished	CTH
7228.60	Other bars and rods	CTH
7228.70	Angles, shapes and sections	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7228.80	Hollow drill bars and rods	CTH
7229	Wire of other alloy steel:	
7229.20	Of silico-manganese steel	CTH
7229.90	Other	CTH
	Chapter 73	
	Articles of iron or steel	
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel:	
7301.10	Sheet piling	CTH
7301.20	Angles, shapes and sections	CTH
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails:	
7302.10	Rails	CTH
7302.30	Switch blades, crossing frogs, point rods and other crossing pieces	CTH
7302.40	Fish-plates and sole plates	CTH
7302.90	Other	CTH
7303.00	Tubes, pipes and hollow profiles, of cast iron.	CTH
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:	
7304.11	Of stainless steel	CTH
7304.19	Other	CTH
7304.22	Drill pipe of stainless steel	CTH
7304.23	Other drill pipe	CTH
7304.24	Other, of stainless steel	CTH
7304.29	Other	CTH
7304.31	Cold-drawn or cold-rolled (cold-reduced)	CTH
7304.39	Other	CTH
7304.41	Cold-drawn or cold-rolled (cold-reduced)	CTH
7304.49	Other	CTH
7304.51	Cold-drawn or cold-rolled(cold-reduced)	CTH
7304.59	Other	CTH
7304.90	Other	CTH
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel:	
7305.11	Longitudinally submerged arc welded	CTH
7305.12	Other, longitudinally welded	CTH
7305.19	Other	CTH
7305.20	Casing of a kind used in drilling for oil or gas	CTH
7305.31	Longitudinally welded	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7305.39	Other	CTH
7305.90	Other	CTH
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:	
7306.11	Welded, of stainless steel	CTH
7306.19	Other	CTH
7306.21	Welded, of stainless steel	CTH
7306.29	Other	CTH
7306.30	Other, welded, of circular cross-section, of iron or non-alloy steel	CTH
7306.40	Other, welded, of circular cross-section, of stainless steel	CTH
7306.50	Other, welded, of circular cross-section, of other alloy steel	CTH
7306.61	Of square or rectangular cross-section	CTH
7306.69	Of other non-circular cross-section	CTH
7306.90	Other	CTH
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:	
7307.11	Of non-malleable cast iron	CTH
7307.19	Other	CTH
7307.21	Flanges	CTH
7307.22	Threaded elbows, bends and sleeves	CTH
7307.23	Butt welding fittings	CTH
7307.29	Other	CTH
7307.91	Flanges	CTH
7307.92	Threaded elbows, bends and sleeves	CTH
7307.93	Butt welding fittings	CTH
7307.99	Other	CTH
7308	Structures (excluding prefabricated buildings of heading 9406.00) 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	CTH
7308.20	Towers and lattice masts	CTH
7308.30	Doors, windows and their frames and thresholds for doors	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7308.40	Equipment for scaffolding, shuttering, propping or pitpropping	CTH
7308.90	Other	CTH
7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	
7310.10	Of a capacity of 50 l or more	CTH
7310.21	Cans which are to be closed by soldering or crimping	CTH
7310.29	Other	CTH
7311.00	Containers for compressed or liquefied gas, of iron or steel.	CTH
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:	
7312.10	Stranded wire, ropes and cables	CTH
7312.90	Other	CTH
7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	CTH
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:	
7314.12	Endless bands for machinery, of stainless steel	CTH
7314.14	Other woven cloth, of stainless steel	CTH
7314.19	Other	CTH
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	CTH
7314.31	Plated or coated with zinc	CTH
7314.39	Other	CTH
7314.41	Plated or coated with zinc	CTH
7314.42	Coated with plastics	CTH
7314.49	Other	CTH
7314.50	Expanded metal	CTH
7315	Chain and parts thereof, of iron or steel:	
7315.11	Roller chain	CTH
7315.12	Other chain	CTH
7315.19	Parts	CTH
7315.20	Skid chain	CTH
7315.81	Stud-link	CTH
7315.82	Other, welded link	CTH
7315.89	Other	CTH
7315.90	Other parts	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7316.00	Anchors, grapnels and parts thereof, of iron or steel.	CTH
7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	CTH
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel:	
7318.11	Coach screws	CTH
7318.12	Other wood screws	CTH
7318.13	Screw hooks and screw rings	CTH
7318.14	Self-tapping screws	CTH
7318.15	Other screws and bolts, whether or not with their nuts of washers	CTH
7318.16	Nuts	CTH
7318.19	Other	CTH
7318.21	Spring washers and other lock washers	CTH
7318.22	Other washers	CTH
7318.23	Rivets	CTH
7318.24	Cotters and cotter-pins	CTH
7318.29	Other	CTH
7319	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:	
7319.20	Safety pins	CTH
7319.30	Other pins	CTH
7319.90	Other	CTH
7320	Springs and leaves for springs, of iron or steel:	
7320.10	Leaf-springs and leaves thereof	CTH or RVC(30/40)
7320.20	Helical springs	CTH or RVC(30/40)
7320.90	Other	CTH or RVC(30/40)
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel:	
7321.11	For gas fuel or for both gas and other fuels	CTSH
7321.12	For liquid fuel	CTSH
7321.19	Other, including appliances for solid fuel	CTSH
7321.81	For gas fuel or for both gas and other fuels	CTSH
7321.82	For liquid fuel	CTSH
7321.89	Other, including appliances for solid fuel	CTSH
7321.90	Parts	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:	
7322.11	Of cast iron	CTH or RVC(30/40)
7322.19	Other	CTH or RVC(30/40)
7322.90	Other	CTH or RVC(30/40)
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:	
7323.10	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	CTH
7323.91	Of cast iron, not enamelled	CTH
7323.92	Of cast iron, enamelled	CTH
7323.93	Of stainless steel	CTH
7323.94	Of iron (other than cast iron) or steel, enamelled	CTH
7323.99	Other	CTH
7324	Sanitary ware and parts thereof, of iron or steel:	
7324.10	Sinks and wash basins, of stainless steel	CTH
7324.21	Of cast iron, whether or not enamelled	CTH
7324.29	Other	CTH
7324.90	Other, including parts	CTH
7325	Other cast articles of iron or steel:	
7325.10	Of non-malleable cast iron	CTH
7325.91	Grinding balls and similar articles for mills	CTH
7325.99	Other	CTH
7326	Other articles of iron or steel:	
7326.11	Grinding balls and similar articles for mills	CTH
7326.19	Other	CTH
7326.20	Articles of iron or steel wire	CTH
7326.90	Other	CTH
	Chapter 74	
	Copper and articles thereof	
7401.00	Copper mattes; cement copper (precipitated copper).	CTH
7402.00	Unrefined copper; copper anodes for electrolytic refining.	CTH
7403	Refined copper and copper alloys, unwrought:	
7403.11	Cathodes and sections of cathodes	CTH
7403.12	Wire-bars	CTH
7403.13	Billets	CTH
7403.19	Other	CTH
7403.21	Copper-zinc base alloys (brass)	CTH
7403.22	Copper-tin base alloys (bronze)	CTH
7403.29	Other copper alloys(other than master alloys of heading 74.05)	CTH
7404.00	Copper waste and scrap.	CTH
7405.00	Master alloys of copper.	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7406	Copper powders and flakes:	
7406.10	Powders of non-lamellar structure	CTH
7406.20	Powders of lamellar structure; flakes	CTH
7407	Copper bars, rods and profiles:	
7407.10	Of refined copper	CTH
7407.21	Of copper-zinc base alloys (brass)	CTH
7407.29	Other	CTH
7408	Copper wire:	
7408.11	Of which the maximum cross-sectional dimension exceeds 6 mm	CTH except from heading 7407
7408.19	Other	CTH except from heading 7407
7408.21	Of copper-zinc base alloys (brass)	CTH except from heading 7407
7408.22	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	CTH except from heading 7407
7408.29	Other	CTH except from heading 7407
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:	
7409.11	In coils	CTH
7409.19	Other	CTH
7409.21	In coils	CTH
7409.29	Other	CTH
7409.31	In coils	CTH
7409.39	Other	CTH
7409.40	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	CTH
7409.90	Of other copper alloys	CTH
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm:	
7410.11	Of refined copper	CTH except from heading 7409
7410.12	Of copper alloys	CTH except from heading 7409
7410.21	Of refined copper	CTH except from heading 7409
7410.22	Of copper alloys	CTH except from heading 7409
7411	Copper tubes and pipes:	
7411.10	Of refined copper	CTH
7411.21	Of copper-zinc base alloys (brass)	CTH
7411.22	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	CTH
7411.29	Other	CTH
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves):	
7412.10	Of refined copper	CTH except from heading 7411
7412.20	Of copper alloys	CTH except from heading 7411
7413.00	Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7415	Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper:	
7415.10	Nails and tacks, drawing pins, staples and similar articles	CTH
7415.21	Washers (including spring washers)	CTH
7415.29	Other	CTH
7415.33	Screws; bolts and nuts	CTH
7415.39	Other	CTH
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper:	
7418.11	Pot scourers and scouring or polishing pads, gloves and the like	CTH
7418.19	Other	CTH
7418.20	Sanitary ware and parts thereof	CTH
7419	Other articles of copper:	
7419.10	Chain and parts thereof	CTH
7419.91	Cast, moulded, stamped or forged, but not further worked	CTH
7419.99	Other	CTH
Chapter 75		
Nickel and articles thereof		
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:	
7501.10	Nickel mattes	CTH
7501.20	Nickel oxide sinters and other intermediate products of nickel metallurgy	CTH
7502	Unwrought nickel:	
7502.10	Nickel, not alloyed	CTH
7502.20	Nickel alloys	CTH
7503.00	Nickel waste and scrap.	CTH
7504.00	Nickel powders and flakes.	CTH
7505	Nickel bars, rods, profiles and wire:	
7505.11	Of nickel, not alloyed	CTH
7505.12	Of nickel alloys	CTH
7505.21	Of nickel, not alloyed	CTH
7505.22	Of nickel alloys	CTH
7506	Nickel plates, sheets, strip and foil:	
7506.10	Of nickel, not alloyed	CTH
7506.20	Of nickel alloys	CTH
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):	
7507.11	Of nickel, not alloyed	CTH
7507.12	Of nickel alloys	CTH
7507.20	Tube or pipe fittings	CTH
7508	Other articles of nickel:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7508.10	Cloth, grill and netting, of nickel wire	CTH
7508.90	Other	CTH
	Chapter 76	
	Aluminium and articles thereof	
7601	Unwrought aluminium:	
7601.10	Aluminium, not alloyed	CTH
7601.20	Aluminium alloys	CTH
7602.00	Aluminium waste and scrap.	CTH
7603	Aluminium powders and flakes:	
7603.10	Powders of non-lamellar structure	CTH
7603.20	Powders of lamellar structure; flakes	CTH
7604	Aluminium bars, rods and profiles:	
7604.10	Of aluminium, not alloyed	CTH
7604.21	Hollow profiles	CTH
7604.29	Other	CTH
7605	Aluminium wire:	
7605.11	Of which the maximum cross-sectional dimension exceeds 7 mm	CTH except from heading 7604
7605.19	Other	CTH except from heading 7604
7605.21	Of which the maximum cross-sectional dimension exceeds 7 mm	CTH except from heading 7604
7605.29	Other	CTH except from heading 7604
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:	
7606.11	Of aluminium, not alloyed	CTH
7606.12	Of aluminium alloys	CTH
7606.91	Of aluminium, not alloyed	CTH
7606.92	Of aluminium alloys	CTH
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm:	
7607.11	Rolled but not further worked	CTH
7607.19	Other	CTH
7607.20	Backed	CTH
7608	Aluminium tubes and pipes:	
7608.10	Of aluminium, not alloyed	CTH
7608.20	Of aluminium alloys	CTH
7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	CTH except from heading 7608
7610	Aluminium structures (excluding prefabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures:	
7610.10	Doors, windows and their frames and thresholds for doors	CTH
7610.90	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
7611.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	
7612.10	Collapsible tubular containers	CTH
7612.90	Other	CTH
7613.00	Aluminium containers for compressed or liquefied gas.	CTH
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:	
7614.10	With steel core	CTH
7614.90	Other	CTH
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium:	
7615.11	Pot scourers and scouring or polishing pads, gloves and the like	CTH
7615.19	Other	CTH
7615.20	Sanitary ware and parts thereof	CTH
7616	Other articles of aluminium:	
7616.10	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	CTH
7616.91	Cloth, grill, netting and fencing, of aluminium wire	CTH
7616.99	Other	CTH
	Chapter 78	
	Lead and articles thereof	
7801	Unwrought lead:	
7801.10	Refined lead	CTH
7801.91	Containing by weight antimony as the principal other element	CTH
7801.99	Other	CTH
7802.00	Lead waste and scrap.	CTH
7804	Lead plates, sheets, strip and foil; lead powders and flakes:	
7804.11	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	CTH
7804.19	Other	CTH
7804.20	Powders and flakes	CTH
7806.00	Other articles of lead.	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
Chapter 79		
Zinc and articles thereof		
7901	Unwrought zinc:	
7901.11	Containing by weight 99.99 % or more of zinc	CTH
7901.12	Containing by weight less than 99.99 % of zinc	CTH
7901.20	Zinc alloys	CTH
7902.00	Zinc waste and scrap.	CTH
7903	Zinc dust, powders and flakes:	
7903.10	Zinc dust	CTH
7903.90	Other	CTH
7904.00	Zinc bars, rods, profiles and wire.	CTH
7905.00	Zinc plates, sheets, strip and foil.	CTH
7907.00	Other articles of zinc.	CTH
Chapter 80		
Tin and articles thereof		
8001	Unwrought tin:	
8001.10	Tin, not alloyed	CTH
8001.20	Tin alloys	CTH
8002.00	Tin waste and scrap.	CTH
8003.00	Tin bars, rods, profiles and wire.	CTH
8007.00	Other articles of tin.	CTH
Chapter 81		
Other base metals; cermets; articles thereof		
8101	Tungsten (wolfram) and articles thereof, including waste and scrap:	
8101.10	Powders	CTSH
8101.94	Unwrought tungsten, including bars and rods obtained simply by sintering	CTSH
8101.96	Wire	CTSH
8101.97	Waste and scrap	CTSH
8101.99	Other	CTSH
8102	Molybdenum and articles thereof, including waste and scrap:	
8102.10	Powders	CTSH
8102.94	Unwrought molybdenum, including bars and rods obtained simply by sintering	CTSH
8102.95	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	CTSH
8102.96	Wire	CTSH
8102.97	Waste and scrap	CTSH
8102.99	Other	CTSH
8103	Tantalum and articles thereof, including waste and scrap:	
8103.20	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	CTSH
8103.30	Waste and scrap	CTSH
8103.90	Other	CTSH
8104	Magnesium and articles thereof, including waste and scrap:	
8104.11	Containing at least 99.8 % by weight of magnesium	CTSH
8104.19	Other	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8104.20	Waste and scrap	CTSH
8104.30	Raspings, turnings and granules, graded according to size; powders	CTSH
8104.90	Other	CTSH
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap:	
8105.20	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	CTSH
8105.30	Waste and scrap	CTSH
8105.90	Other	CTSH
8106.00	Bismuth and articles thereof, including waste and scrap.	CTSH
8107	Cadmium and articles thereof, including waste and scrap:	
8107.20	Unwrought cadmium; powders	CTSH
8107.30	Waste and scrap	CTSH
8107.90	Other	CTSH
8108	Titanium and articles thereof, including waste and scrap:	
8108.20	Unwrought titanium; powders	CTSH
8108.30	Waste and scrap	CTSH
8108.90	Other	CTSH
8109	Zirconium and articles thereof, including waste and scrap:	
8109.20	Unwrought zirconium; powders	CTSH
8109.30	Waste and scrap	CTSH
8109.90	Other	CTSH
8110	Antimony and articles thereof, including waste and scrap:	
8110.10	Unwrought antimony; powders	CTSH
8110.20	Waste and scrap	CTSH
8110.90	Other	CTSH
8111.00	Manganese and articles thereof, including waste and scrap.	CTSH
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap:	
8112.12	Unwrought; powders	CTSH
8112.13	Waste and scrap	CTSH
8112.19	Other	CTSH
8112.21	Unwrought; powders	CTSH
8112.22	Waste and scrap	CTSH
8112.29	Other	CTSH
8112.51	Unwrought; powders	CTSH
8112.52	Waste and scrap	CTSH
8112.59	Other	CTSH
8112.92	Unwrought; waste and scrap; powders	CTSH
8112.99	Other	CTSH
8113.00	Cermets and articles thereof, including waste and scrap.	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
	Chapter 82	
	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:	
8201.10	Spades and shovels	CC
8201.20	Forks	CC
8201.30	Mattocks, picks, hoes and rakes	CC
8201.40	Axes, bill hooks and similar hewing tools	CC
8201.50	Secateurs and similar one-handed pruners and shears (including poultry shears)	CC
8201.60	Hedge shears, two-handed pruning shears and similar two-handed shears	CC
8201.90	Other hand tools of a kind used in agriculture, horticulture or forestry	CC
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):	
8202.10	Hand saws	CTH or RVC(30/40)
8202.20	Band saw blades	CTH or RVC(30/40)
8202.31	With working part of steel	CTH or RVC(30/40)
8202.39	Other, including parts	CTH or RVC(30/40)
8202.40	Chain saw blades	CTH or RVC(30/40)
8202.91	Straight saw blades, for working metal	CTH or RVC(30/40)
8202.99	Other	CTH or RVC(30/40)
8203	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	CC
8203.20	Pliers (including cutting pliers), pincers, tweezers and similar tools	CC
8203.30	Metal cutting shears and similar tools	CC
8203.40	Pipe-cutters, bolt croppers, perforating punches and similar tools	CC
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles:	
8204.11	Non-adjustable	CC
8204.12	Adjustable	CC
8204.20	Interchangeable spanner sockets, with or without handles	CC

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks:	
8205.10	Drilling, threading or tapping tools	CC
8205.20	Hammers and sledge hammers	CC
8205.30	Planes, chisels, gouges and similar cutting tools for working wood	CC
8205.40	Screwdrivers	CC
8205.51	Household tools	CC
8205.59	Other	CC
8205.60	Blow lamps	CC
8205.70	Vices, clamps and the like	CC
8205.80	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	CC
8205.90	Sets of articles of two or more of the foregoing subheadings	CC
8206.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	CC
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools:	
8207.13	With working part of cermets	CTH or RVC(30/40)
8207.19	Other, including parts	CTH or RVC(30/40)
8207.20	Dies for drawing or extruding metal	CTH or RVC(30/40)
8207.30	Tools for pressing, stamping or punching	CTH or RVC(30/40)
8207.40	Tools for tapping or threading	CTH or RVC(30/40)
8207.50	Tools for drilling, other than for rock drilling	CTH or RVC(30/40)
8207.60	Tools for boring or broaching	CTH or RVC(30/40)
8207.70	Tools for milling	CTH or RVC(30/40)
8207.80	Tools for turning	CTH or RVC(30/40)
8207.90	Other interchangeable tools	CTH or RVC(30/40)
8208	Knives and cutting blades, for machines or for mechanical appliances:	
8208.10	For metal working	CC
8208.20	For wood working	CC
8208.30	For kitchen appliances or for machines used by the food industry	CC
8208.40	For agricultural, horticultural or forestry machines	CC
8208.90	Other	CC
8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	CC
8210.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor:	
8211.10	Sets of assorted articles	CC
8211.91	Table knives having fixed blades	CC
8211.92	Other knives having fixed blades	CC
8211.93	Knives having other than fixed blades	CC
8211.94	Blades	CC
8211.95	Handles of base metal	CC
8212	Razors and razor blades (including razor blade blanks in strips):	
8212.10	Razors	CC
8212.20	Safety razor blades, including razor blade blanks in strips	CC
8212.90	Other parts	CC
8213.00	Scissors, tailors' shears and similar shears, and blades therefor.	CC
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files):	
8214.10	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	CC
8214.20	Manicure or pedicure sets and instruments (including nail files)	CC
8214.90	Other	CC
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware:	
8215.10	Sets of assorted articles containing at least one article plated with precious metal	CC
8215.20	Other sets of assorted articles	CC
8215.91	Plated with precious metal	CC
8215.99	Other	CC
Chapter 83		
Miscellaneous articles of base metal		
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal:	
8301.10	Padlocks	CTH or RVC(30/40)
8301.20	Locks of a kind used for motor vehicles	CTSH
8301.30	Locks of a kind used for furniture	CTH or RVC(30/40)
8301.40	Other locks	CTH or RVC(30/40)
8301.50	Clasps and frames with clasps, incorporating locks	CTH or RVC(30/40)
8301.60	Parts	CTH or RVC(30/40)
8301.70	Keys presented separately	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal:	
8302.10	Hinges	CTH
8302.20	Castors	CTH
8302.30	Other mountings, fittings and similar articles suitable for motor vehicles	CTH
8302.41	Suitable for buildings	CTH
8302.42	Other, suitable for furniture	CTH
8302.49	Other	CTH
8302.50	Hat-racks, hat-pegs, brackets and similar fixtures	CTH
8302.60	Automatic door closers	CTH
8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	CTH
8304.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	CTH
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal:	
8305.10	Fittings for loose-leaf binders or files	CTSH
8305.20	Staples in strips	CTSH
8305.90	Other, including parts	CTSH
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal:	
8306.10	Bells, gongs and the like	CTH
8306.21	Plated with precious metal	CTH
8306.29	Other	CTH
8306.30	Photograph, picture or similar frames; mirrors	CTH
8307	Flexible tubing of base metal, with or without fittings:	
8307.10	Of iron or steel	CTH
8307.90	Of other base metal	CTH
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal:	
8308.10	Hooks, eyes and eyelets	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8308.20	Tubular or bifurcated rivets	CTH or RVC(30/40)
8308.90	Other, including parts	CTH or RVC(30/40)
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal:	
8309.10	Crown corks	CTH
8309.90	Other	CTH
8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	CTH
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:	
8311.10	Coated electrodes of base metal, for electric arc-welding	CTH
8311.20	Cored wire of base metal, for electric arc-welding	CTH
8311.30	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	CTH
8311.90	Other	CTH
	Chapter 84	
	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:	
8401.10	Nuclear reactors	CTSH
8401.20	Machinery and apparatus for isotopic separation, and parts thereof	CTSH
8401.30	Fuel elements (cartridges), non-irradiated	CTSH
8401.40	Parts of nuclear reactors	CTH
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:	
8402.11	Watertube boilers with a steam production exceeding 45t per hour	CTSH
8402.12	Watertube boilers with a steam production not exceeding 45t per hour	CTSH
8402.19	Other vapour generating boilers, including hybrid boilers	CTSH
8402.20	Super-heated water boilers	CTSH
8402.90	Parts	CTH or RVC(30/40)
8403	Central heating boilers other than those of heading 8402:	
8403.10	Boilers	CTSH
8403.90	Parts	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:	
8404.10	Auxiliary plant for use with boilers of heading 84.02 or 84.03	CTSH
8404.20	Condensers for steam or other vapour power units	CTSH
8404.90	Parts	CTH or RVC(30/40)
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:	
8405.10	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	CTSH
8405.90	Parts	CTH or RVC(30/40)
8406	Steam turbines and other vapour turbines:	
8406.10	Turbines for marine propulsion	CTSH
8406.81	Of an output exceeding 40 MW	CTSH or RVC(30/40)
8406.82	Of an output not exceeding 40 MW	CTSH or RVC(30/40)
8406.90	Parts	CTH or RVC(30/40)
8407	Spark-ignition reciprocating or rotary internal combustion piston engines:	
8407.10	Aircraft engines	CTH or RVC(30/40)
8407.21	Outboard motors	CTH or RVC(30/40)
8407.29	Other	CTH or RVC(30/40)
8407.31	Of a cylinder capacity not exceeding 50 cc	CTH or RVC(30/40)
8407.32	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	CTH or RVC(30/40)
8407.33	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	CTH or RVC(30/40)
8407.34	Of a cylinder capacity exceeding 1,000 cc	CTH or RVC(30/40)
8407.90	Other engines	CTH or RVC(30/40)
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
8408.10	Marine propulsion engines	CTH or RVC(30/40)
8408.20	Engines of a kind used for the propulsion of vehicles of Chapter 87	CTH or RVC(30/40)
8408.90	Other engines	CTH or RVC(30/40)
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408:	
8409.10	For aircraft engines	CTH or RVC(30/40)
8409.91	Suitable for use solely or principally with spark-ignition internal combustion piston engines	CTH or RVC(30/40)
8409.99	Other	CTH or RVC(30/40)
8410	Hydraulic turbines, water wheels, and regulators therefor:	
8410.11	Of a power not exceeding 1,000 kW	CTH
8410.12	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	CTH
8410.13	Of a power exceeding 10,000 kW	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8410.90	Parts, including regulators	CTH
8411	Turbo-jets, turbo-propellers and other gas turbines:	
8411.11	Of a thrust not exceeding 25kN	CTSH
8411.12	Of a thrust exceeding 25kN	CTSH
8411.21	Of a power not exceeding 1,100 kW	CTSH
8411.22	Of a power exceeding 1,100 kW	CTSH
8411.81	Of a power not exceeding 5,000 kW	CTSH
8411.82	Of a power exceeding 5,000 kW	CTSH
8411.91	Of turbo-jets or turbo-propellers	CTH or RVC(30/40)
8411.99	Other	CTH or RVC(30/40)
8412	Other engines and motors:	
8412.10	Reaction engines other than turbo-jets	CTSH or RVC(30/40)
8412.21	Linear acting (cylinders)	CTSH or RVC(30/40)
8412.29	Other	CTSH or RVC(30/40)
8412.31	Linear acting (cylinders)	CTSH or RVC(30/40)
8412.39	Other	CTSH or RVC(30/40)
8412.80	Other	CTSH or RVC(30/40)
8412.90	Parts	CTH or RVC(30/40)
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators:	
8413.11	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	CTSH or RVC(30/40)
8413.19	Other	CTSH or RVC(30/40)
8413.20	Hand pumps, other than those of subheading 8413.11 or 8413.19	CTSH or RVC(30/40)
8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	CTSH or RVC(30/40)
8413.40	Concrete pumps	CTSH or RVC(30/40)
8413.50	Other reciprocating positive displacement pumps	CTSH or RVC(30/40)
8413.60	Other rotary positive displacement pumps	CTSH or RVC(30/40)
8413.70	Other centrifugal pumps	CTSH or RVC(30/40)
8413.81	Pumps	CTSH or RVC(30/40)
8413.82	Liquid elevators	CTSH or RVC(30/40)
8413.91	Of pumps	CTH or RVC(30/40)
8413.92	Of liquid elevators	CTH or RVC(30/40)
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:	
8414.10	Vacuum pumps	CTSH or RVC(30/40)
8414.20	Hand- or foot-operated air pumps	CTSH or RVC(30/40)
8414.30	Compressors of a kind used in refrigerating equipment	CTSH or RVC(30/40)
8414.40	Air compressors mounted on a wheeled chassis for towing	CTSH or RVC(30/40)
8414.51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	CTSH or RVC(30/40)
8414.59	Other	CTSH or RVC(30/40)
8414.60	Hoods having a maximum horizontal side not exceeding 120 cm	CTSH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8414.80	Other	CTSH or RVC(30/40)
8414.90	Parts	CTH or RVC(30/40)
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:	
8415.10	Window or wall types, self-contained or "split-system"	CTSH or RVC(30/40)
8415.20	Of a kind used for persons, in motor vehicles	CTSH or RVC(30/40)
8415.81	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	CTSH or RVC(30/40)
8415.82	Other, incorporating a refrigerating unit	CTSH or RVC(30/40)
8415.83	Not incorporating a refrigerating unit	CTSH or RVC(30/40)
8415.90	Parts	CTH or RVC(30/40)
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:	
8416.10	Furnace burners for liquid fuel	CTSH or RVC(30/40)
8416.20	Other furnace burners, including combination burners	CTSH or RVC(30/40)
8416.30	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	CTSH or RVC(30/40)
8416.90	Parts	CTH or RVC(30/40)
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric:	
8417.10	Furnaces and ovens for the roasting, melting or other heattreatment of ores, pyrites or of metals	CTSH or RVC(30/40)
8417.20	Bakery ovens, including biscuit ovens	CTSH or RVC(30/40)
8417.80	Other	CTSH or RVC(30/40)
8417.90	Parts	CTH or RVC(30/40)
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415:	
8418.10	Combind refrigerator-freezers, fitted with separate external doors	CTSH or RVC(30/40)
8418.21	Compression-type	CTSH or RVC(30/40)
8418.29	Other	CTSH or RVC(30/40)
8418.30	Freezers of the chest type, not exceeding 800 ℓ capacity	CTSH or RVC(30/40)
8418.40	Freezers of the upright type, not exceeding 900 ℓ capacity	CTSH or RVC(30/40)
8418.50	Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment	CTSH or RVC(30/40)
8418.61	Heat pumps other than air conditioning machines of heading 84.15	CTSH or RVC(30/40)
8418.69	Other	CTSH or RVC(30/40)
8418.91	Furniture designed to receive refrigerating or freezing equipment	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8418.99	Other	CTH or RVC(30/40)
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:	
8419.11	Instantaneous gas water heaters	CTSH or RVC(30/40)
8419.19	Other	CTSH or RVC(30/40)
8419.20	Medical, surgical or laboratory sterilisers	CTSH or RVC(30/40)
8419.31	For agricultural products	CTSH or RVC(30/40)
8419.32	For wood, paper pulp, paper or paperboard	CTSH or RVC(30/40)
8419.39	Other	CTSH or RVC(30/40)
8419.40	Distilling or rectifying plant	CTSH or RVC(30/40)
8419.50	Heat exchange units	CTSH or RVC(30/40)
8419.60	Machinery for liquefying air or other gases	CTSH or RVC(30/40)
8419.81	For making hot drinks or for cooking or heating food	CTSH or RVC(30/40)
8419.89	Other	CTSH or RVC(30/40)
8419.90	Parts	CTH or RVC(30/40)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:	
8420.10	Calendering or other rolling machines	CTSH or RVC(30/40)
8420.91	Cylinders	CTSH or RVC(30/40)
8420.99	Other	CTH or RVC(30/40)
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases:	
8421.11	Cream separators	CTSH or RVC(30/40)
8421.12	Clothes-dryers	CTSH or RVC(30/40)
8421.19	Other	CTSH or RVC(30/40)
8421.21	For filtering or purifying water	CTSH or RVC(30/40)
8421.22	For filtering or purifying beverages other than water	CTSH or RVC(30/40)
8421.23	Oil or petrol-filters for internal combustion engines	CTSH or RVC(30/40)
8421.29	Other	CTSH or RVC(30/40)
8421.31	Intake air filters for internal combustion engines	CTSH or RVC(30/40)
8421.39	Other	CTSH or RVC(30/40)
8421.91	Of centrifuges, including centrifugal dryers	CTH or RVC(30/40)
8421.99	Other	CTH or RVC(30/40)
8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages:	
8422.11	Of the household type	CTSH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8422.19	Other	CTSH or RVC(30/40)
8422.20	Machinery for cleaning or drying bottles or other containers	CTSH or RVC(30/40)
8422.30	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	CTSH or RVC(30/40)
8422.40	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	CTSH or RVC(30/40)
8422.90	Parts	CTH or RVC(30/40)
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds:	
8423.10	Personal weighing machines, including baby scales; household scales	CTSH or RVC(30/40)
8423.20	Scales for continuous weighing of goods on conveyors	CTSH or RVC(30/40)
8423.30	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	CTSH or RVC(30/40)
8423.81	Having a maximum weighing capacity not exceeding 30 kg	CTSH or RVC(30/40)
8423.82	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	CTSH or RVC(30/40)
8423.89	Other	CTSH or RVC(30/40)
8423.90	Weighing machine weights of all kinds; parts of weighing machinery	CTH or RVC(30/40)
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:	
8424.10	Fire extinguishers, whether or not charged	CTSH or RVC(30/40)
8424.20	Spray guns and similar appliances	CTSH or RVC(30/40)
8424.30	Steam or sand blasting machines and similar jet projecting machines	CTSH or RVC(30/40)
8424.81	Agricultural or horticultural	CTSH or RVC(30/40)
8424.89	Other	CTSH or RVC(30/40)
8424.90	Parts	CTH or RVC(30/40)
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:	
8425.11	Powered by electric motor	CTH or RVC(30/40)
8425.19	Other	CTH or RVC(30/40)
8425.31	Powered by electric motor	CTH or RVC(30/40)
8425.39	Other	CTH or RVC(30/40)
8425.41	Built-in jacking systems of a type used in garages	CTH or RVC(30/40)
8425.42	Other jacks and hoists, hydraulic	CTH or RVC(30/40)
8425.49	Other	CTH or RVC(30/40)
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8426.11	Overhead travelling cranes on fixed support	CTH or RVC(30/40)
8426.12	Mobile lifting frames on tyres and straddle carriers	CTH or RVC(30/40)
8426.19	Other	CTH or RVC(30/40)
8426.20	Tower cranes	CTH or RVC(30/40)
8426.30	Portal or pedestal jib cranes	CTH or RVC(30/40)
8426.41	On tyres	CTH or RVC(30/40)
8426.49	Other	CTH or RVC(30/40)
8426.91	Designed for mounting on road vehicles	CTH or RVC(30/40)
8426.99	Other	CTH or RVC(30/40)
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment:	
8427.10	Self-propelled trucks powered by an electric motor	CTH or RVC(30/40)
8427.20	Other self-propelled trucks	CTH or RVC(30/40)
8427.90	Other trucks	CTH or RVC(30/40)
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):	
8428.10	Lifts and skip hoists	CTH or RVC(30/40)
8428.20	Pneumatic elevators and conveyors	CTH or RVC(30/40)
8428.31	Specially designed for underground use	CTH or RVC(30/40)
8428.32	Other, bucket type	CTH or RVC(30/40)
8428.33	Other, belt type	CTH or RVC(30/40)
8428.39	Other	CTH or RVC(30/40)
8428.40	Escalators and moving walkways	CTH or RVC(30/40)
8428.60	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	CTH or RVC(30/40)
8428.90	Other machinery	CTH or RVC(30/40)
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	
8429.11	Track laying	CTH or RVC(30/40)
8429.19	Other	CTH or RVC(30/40)
8429.20	Graders and levellers	CTH or RVC(30/40)
8429.30	Scrapers	CTH or RVC(30/40)
8429.40	Tamping machines and road rollers	CTH or RVC(30/40)
8429.51	Front-end shovel loaders	CTH or RVC(30/40)
8429.52	Machinery with a 360° revolving superstructure	CTH or RVC(30/40)
8429.59	Other	CTH or RVC(30/40)
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers:	
8430.10	Pile-drivers and pile-extractors	CTH or RVC(30/40)
8430.20	Snow-ploughs and snow-blowers	CTH or RVC(30/40)
8430.31	Self-propelled	CTH or RVC(30/40)
8430.39	Other	CTH or RVC(30/40)
8430.41	Self-propelled	CTH or RVC(30/40)
8430.49	Other	CTH or RVC(30/40)
8430.50	Other machinery, self-propelled	CTH or RVC(30/40)
8430.61	Tamping or compacting machinery	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8430.69	Other	CTH or RVC(30/40)
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430:	
8431.10	Of machinery of heading 84.25	CTH or RVC(30/40)
8431.20	Of machinery of heading 84.27	CTH or RVC(30/40)
8431.31	Of lifts, skip hoists or escalators	CTH or RVC(30/40)
8431.39	Other	CTH or RVC(30/40)
8431.41	Buckets, shovels, grabs and grips	CTH or RVC(30/40)
8431.42	Bulldozer or angledozer blades	CTH or RVC(30/40)
8431.43	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	CTH or RVC(30/40)
8431.49	Other	CTH or RVC(30/40)
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:	
8432.10	Ploughs	CTSH or RVC(30/40)
8432.21	Disc harrows	CTSH or RVC(30/40)
8432.29	Other	CTSH or RVC(30/40)
8432.30	Seeders, planters and transplanters	CTSH or RVC(30/40)
8432.40	Manure spreaders and fertiliser distributors	CTSH or RVC(30/40)
8432.80	Other machinery	CTSH or RVC(30/40)
8432.90	Parts	CTH or RVC(30/40)
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437:	
8433.11	Powered, with the cutting device rotating in a horizontal plane	CTSH or RVC(30/40)
8433.19	Other	CTSH or RVC(30/40)
8433.20	Other mowers, including cutter bars for tractor mounting	CTSH or RVC(30/40)
8433.30	Other haymaking machinery	CTSH or RVC(30/40)
8433.40	Straw or fodder balers, including pick-up balers	CTSH or RVC(30/40)
8433.51	Combine harvester-threshers	CTSH or RVC(30/40)
8433.52	Other threshing machinery	CTSH or RVC(30/40)
8433.53	Root or tuber harvesting machines	CTSH or RVC(30/40)
8433.59	Other	CTSH or RVC(30/40)
8433.60	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	CTSH or RVC(30/40)
8433.90	Parts	CTH or RVC(30/40)
8434	Milking machines and dairy machinery:	
8434.10	Milking machines	CTSH or RVC(30/40)
8434.20	Dairy machinery	CTSH or RVC(30/40)
8434.90	Parts	CTH or RVC(30/40)
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:	
8435.10	Machinery	CTSH or RVC(30/40)
8435.90	Parts	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:	
8436.10	Machinery for preparing animal feeding stuffs	CTSH or RVC(30/40)
8436.21	Poultry incubators and brooders	CTSH or RVC(30/40)
8436.29	Other	CTSH or RVC(30/40)
8436.80	Other machinery	CTSH or RVC(30/40)
8436.91	Of poultry-keeping machinery or poultry incubators and brooders	CTH or RVC(30/40)
8436.99	Other	CTH or RVC(30/40)
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery:	
8437.10	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	CTSH or RVC(30/40)
8437.80	Other machinery	CTSH or RVC(30/40)
8437.90	Parts	CTH or RVC(30/40)
8438	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils:	
8438.10	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	CTSH or RVC(30/40)
8438.20	Machinery for the manufacture of confectionery, cocoa or chocolate	CTSH or RVC(30/40)
8438.30	Machinery for sugar manufacture	CTSH or RVC(30/40)
8438.40	Brewery machinery	CTSH or RVC(30/40)
8438.50	Machinery for the preparation of meat or poultry	CTSH or RVC(30/40)
8438.60	Machinery for the preparation of fruits, nuts or vegetables	CTSH or RVC(30/40)
8438.80	Other machinery	CTSH or RVC(30/40)
8438.90	Parts	CTH or RVC(30/40)
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard:	
8439.10	Machinery for making pulp of fibrous cellulosic material	CTSH or RVC(30/40)
8439.20	Machinery for making paper or paperboard	CTSH or RVC(30/40)
8439.30	Machinery for finishing paper or paperboard	CTSH or RVC(30/40)
8439.91	Of machinery for making pulp of fibrous cellulosic material	CTH or RVC(30/40)
8439.99	Other	CTH or RVC(30/40)
8440	Book-binding machinery, including book-sewing machines:	
8440.10	Machinery	CTSH or RVC(30/40)
8440.90	Parts	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:	
8441.10	Cutting machines	CTSH or RVC(30/40)
8441.20	Machines for making bags, sacks or envelopes	CTSH or RVC(30/40)
8441.30	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	CTSH or RVC(30/40)
8441.40	Machines for moulding articles in paper pulp, paper or paperboard	CTSH or RVC(30/40)
8441.80	Other machinery	CTSH or RVC(30/40)
8441.90	Parts	CTH or RVC(30/40)
8442	Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465), for preparing or making plates, cylinders or other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):	
8442.30	Machinery, apparatus and equipment	CTSH or RVC(30/40)
8442.40	Parts of the foregoing machinery, apparatus or equipment	CTH or RVC(30/40)
8442.50	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	CTSH or RVC(30/40)
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof:	
8443.11	Offset printing machinery, reel fed	CTSH or RVC(30/40)
8443.12	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	CTSH or RVC(30/40)
8443.13	Other offset printing machinery	CTSH or RVC(30/40)
8443.14	Letterpress printing machinery, reel fed, excluding flexographic printing	CTSH or RVC(30/40)
8443.15	Letterpress printing machinery, other than reel fed, excluding flexographic printing	CTSH or RVC(30/40)
8443.16	Flexographic printing machinery	CTSH or RVC(30/40)
8443.17	Gravure printing machinery	CTSH or RVC(30/40)
8443.19	Other	CTSH or RVC(30/40)
8443.31	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	CTSH or RVC(30/40)
8443.32	Other, capable of connecting to an automatic data processing machine or to a network	CTSH or RVC(30/40)
8443.39	Other	CTSH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8443.91	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	CTH or RVC(30/40)
8443.99	Other	CTH or RVC(30/40)
8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	CTH or RVC(30/40)
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447:	
8445.11	Carding machines	CTH or RVC(30/40)
8445.12	Combing machines	CTH or RVC(30/40)
8445.13	Drawing or roving machines	CTH or RVC(30/40)
8445.19	Other	CTH or RVC(30/40)
8445.20	Textile spinning machines	CTH or RVC(30/40)
8445.30	Textile doubling or twisting machines	CTH or RVC(30/40)
8445.40	Textile winding (including weftwinding) or reeling machines	CTH or RVC(30/40)
8445.90	Other	CTH or RVC(30/40)
8446	Weaving machines (looms):	
8446.10	For weaving fabrics of a width not exceeding 30 cm	CTH or RVC(30/40)
8446.21	Power looms	CTH or RVC(30/40)
8446.29	Other	CTH or RVC(30/40)
8446.30	For weaving fabrics of a width exceeding 30 cm, Shuttleless type	CTH or RVC(30/40)
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting:	
8447.11	With cylinder diameter not exceeding 165 mm	CTH or RVC(30/40)
8447.12	With cylinder diameter exceeding 165 mm	CTH or RVC(30/40)
8447.20	Flat knitting machines; stitch bonding machines	CTH or RVC(30/40)
8447.90	Other	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles):	
8448.11	Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	CTH or RVC(30/40)
8448.19	Other	CTH or RVC(30/40)
8448.20	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	CTH or RVC(30/40)
8448.31	Card clothing	CTH or RVC(30/40)
8448.32	Of machines for preparing textile fibres, other than card clothing	CTH or RVC(30/40)
8448.33	Spindles, spindle flyers, spinning rings and ring travellers	CTH or RVC(30/40)
8448.39	Other	CTH or RVC(30/40)
8448.42	Reeds for looms, healds and heald-frames	CTH or RVC(30/40)
8448.49	Other	CTH or RVC(30/40)
8448.51	Sinkers, needles and other articles used in forming stitches	CTH or RVC(30/40)
8448.59	Other	CTH or RVC(30/40)
8449.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	CTH or RVC(30/40)
8450	Household or laundry-type washing machines, including machines which both wash and dry:	
8450.11	Fully-automatic machines	CTSH or RVC(30/40)
8450.12	Other machines, with built-in centrifugal drier	CTSH or RVC(30/40)
8450.19	Other	CTSH or RVC(30/40)
8450.20	Machines, each of a dry linen capacity exceeding 10 kg	CTSH or RVC(30/40)
8450.90	Parts	CTH or RVC(30/40)
8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics:	
8451.10	Dry-cleaning machines	CTSH or RVC(30/40)
8451.21	Each of a dry linen capacity not exceeding 10 kg	CTSH or RVC(30/40)
8451.29	Other	CTSH or RVC(30/40)
8451.30	Ironing machines and presses (including fusing presses)	CTSH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8451.40	Washing, bleaching or dyeing machines	CTSH or RVC(30/40)
8451.50	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	CTSH or RVC(30/40)
8451.80	Other machinery	CTSH or RVC(30/40)
8451.90	Parts	CTH or RVC(30/40)
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:	
8452.10	Sewing machines of the household type	CTSH or RVC(30/40)
8452.21	Automatic units	CTSH or RVC(30/40)
8452.29	Other	CTSH or RVC(30/40)
8452.30	Sewing machine needles	CTSH or RVC(30/40)
8452.40	Furniture, bases and covers for sewing machines and parts thereof	CTSH or RVC(30/40)
8452.90	Other parts of sewing machines	CTH or RVC(30/40)
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines:	
8453.10	Machinery for preparing, tanning or working hides, skins or leather	CTSH or RVC(30/40)
8453.20	Machinery for making or repairing footwear	CTSH or RVC(30/40)
8453.80	Other machinery	CTSH or RVC(30/40)
8453.90	Parts	CTH or RVC(30/40)
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:	
8454.10	Converters	CTSH or RVC(30/40)
8454.20	Ingot moulds and ladles	CTSH or RVC(30/40)
8454.30	Casting machines	CTSH or RVC(30/40)
8454.90	Parts	CTH or RVC(30/40)
8455	Metal-rolling mills and rolls therefor:	
8455.10	Tube mills	CTSH or RVC(30/40)
8455.21	Hot or combination hot and cold	CTSH or RVC(30/40)
8455.22	Cold	CTSH or RVC(30/40)
8455.30	Rolls for rolling mills	CTSH or RVC(30/40)
8455.90	Other parts	CTH or RVC(30/40)
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes:	
8456.10	Operated by laser or other light or photon beam processes	CTH or RVC(30/40)
8456.20	Operated by ultrasonic processes	CTH or RVC(30/40)
8456.30	Operated by electro-discharge processes	CTH or RVC(30/40)
8456.90	Other	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal:	
8457.10	Machining centres	CTH or RVC(30/40)
8457.20	Unit construction machines (single station)	CTH or RVC(30/40)
8457.30	Multi-station transfer machines	CTH or RVC(30/40)
8458	Lathes (including turning centres) for removing metal:	
8458.11	Numerically controlled	CTH or RVC(30/40)
8458.19	Other	CTH or RVC(30/40)
8458.91	Numerically controlled	CTH or RVC(30/40)
8458.99	Other	CTH or RVC(30/40)
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458:	
8459.10	Way-type unit head machines	CTH or RVC(30/40)
8459.21	Numerically controlled	CTH or RVC(30/40)
8459.29	Other	CTH or RVC(30/40)
8459.31	Numerically controlled	CTH or RVC(30/40)
8459.39	Other	CTH or RVC(30/40)
8459.40	Other boring machines	CTH or RVC(30/40)
8459.51	Numerically controlled	CTH or RVC(30/40)
8459.59	Other	CTH or RVC(30/40)
8459.61	Numerically controlled	CTH or RVC(30/40)
8459.69	Other	CTH or RVC(30/40)
8459.70	Other threading or tapping machines	CTH or RVC(30/40)
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461:	
8460.11	Numerically controlled	CTH or RVC(30/40)
8460.19	Other	CTH or RVC(30/40)
8460.21	Numerically controlled	CTH or RVC(30/40)
8460.29	Other	CTH or RVC(30/40)
8460.31	Numerically controlled	CTH or RVC(30/40)
8460.39	Other	CTH or RVC(30/40)
8460.40	Honing or lapping machines	CTH or RVC(30/40)
8460.90	Other	CTH or RVC(30/40)
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included:	
8461.20	Shaping or slotting machines	CTH or RVC(30/40)
8461.30	Broaching machines	CTH or RVC(30/40)
8461.40	Gear cutting, gear grinding or gear finishing machines	CTH or RVC(30/40)
8461.50	Sawing or cutting-off machines	CTH or RVC(30/40)
8461.90	Other	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above:	
8462.10	Forging or die-stamping machines (including presses) and hammers	CTH or RVC(30/40)
8462.21	Numerically controlled	CTH or RVC(30/40)
8462.29	Other	CTH or RVC(30/40)
8462.31	Numerically controlled	CTH or RVC(30/40)
8462.39	Other	CTH or RVC(30/40)
8462.41	Numerically controlled	CTH or RVC(30/40)
8462.49	Other	CTH or RVC(30/40)
8462.91	Hydraulic presses	CTH or RVC(30/40)
8462.99	Other	CTH or RVC(30/40)
8463	Other machine-tools for working metal or cermets, without removing material:	
8463.10	Draw-benches for bars, tubes, profiles, wire or the like	CTH or RVC(30/40)
8463.20	Thread rolling machines	CTH or RVC(30/40)
8463.30	Machines for working wire	CTH or RVC(30/40)
8463.90	Other	CTH or RVC(30/40)
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass:	
8464.10	Sawing machines	CTH or RVC(30/40)
8464.20	Grinding or polishing machines	CTH or RVC(30/40)
8464.90	Other	CTH or RVC(30/40)
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials:	
8465.10	Machines which can carry out different types of machining operations without tool change between such operations	CTH or RVC(30/40)
8465.91	Sawing machines	CTH or RVC(30/40)
8465.92	Planing, milling or moulding (by cutting) machines	CTH or RVC(30/40)
8465.93	Grinding, sanding or polishing machines	CTH or RVC(30/40)
8465.94	Bending or assembling machines	CTH or RVC(30/40)
8465.95	Drilling or morticing machine	CTH or RVC(30/40)
8465.96	Splitting, slicing or paring machines	CTH or RVC(30/40)
8465.99	Other	CTH or RVC(30/40)
8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand:	
8466.10	Tool holders and self-opening dieheads	CTH or RVC(30/40)
8466.20	Work holders	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8466.30	Dividing heads and other special attachments for machine-tools	CTH or RVC(30/40)
8466.91	For machines of heading 84.64	CTH or RVC(30/40)
8466.92	For machines of heading 84.65	CTH or RVC(30/40)
8466.93	For machines of headings 84.56 to 84.61	CTH or RVC(30/40)
8466.94	For machines of heading 84.62 or 84.63	CTH or RVC(30/40)
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor:	
8467.11	Rotary type (including combined rotary-percussion)	CTSH or RVC(30/40)
8467.19	Other	CTSH or RVC(30/40)
8467.21	Drills of all kinds	CTSH or RVC(30/40)
8467.22	Saws	CTSH or RVC(30/40)
8467.29	Other	CTSH or RVC(30/40)
8467.81	Chain saws	CTSH or RVC(30/40)
8467.89	Other	CTSH or RVC(30/40)
8467.91	Of chain saws	CTH or RVC(30/40)
8467.92	Of pneumatic tools	CTH or RVC(30/40)
8467.99	Other	CTH or RVC(30/40)
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances:	
8468.10	Hand-held blow pipes	CTSH or RVC(30/40)
8468.20	Other gas-operated machinery and apparatus	CTSH or RVC(30/40)
8468.80	Other machinery and apparatus	CTSH or RVC(30/40)
8468.90	Parts	CTH or RVC(30/40)
8469.00	Typewriters other than printers of heading 84.43; word-processing machines.	CTH or RVC(30/40)
8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers:	
8470.10	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	CTH or RVC(30/40)
8470.21	Incorporating a printing device	CTH or RVC(30/40)
8470.29	Other	CTH or RVC(30/40)
8470.30	Other calculating machines	CTH or RVC(30/40)
8470.50	Cash registers	CTH or RVC(30/40)
8470.90	Other	CTH or RVC(30/40)
8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:	
8471.30	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8471.41	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	CTH or RVC(30/40)
8471.49	Other, presented in the form of systems	CTH or RVC(30/40)
8471.50	Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	CTH or RVC(30/40)
8471.60	Input or output units, whether or not containing storage units in the same housing	CTH or RVC(30/40)
8471.70	Storage units	CTH or RVC(30/40)
8471.80	Other units of automatic data processing machines	CTH or RVC(30/40)
8471.90	Other	CTH or RVC(30/40)
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines):	
8472.10	Duplicating machines	CTH or RVC(30/40)
8472.30	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	CTH or RVC(30/40)
8472.90	Other	CTH or RVC(30/40)
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472:	
8473.10	Parts and accessories of the machines of heading 84.69	CTH or RVC(30/40)
8473.21	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	CTH or RVC(30/40)
8473.29	Other	CTH or RVC(30/40)
8473.30	Parts and accessories of the machines of heading 84.71	CTH or RVC(30/40)
8473.40	Parts and accessories of the machines of heading 84.72	CTH or RVC(30/40)
8473.50	Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	CTH or RVC(30/40)
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:	
8474.10	Sorting, screening, separating or washing machines	CTSH or RVC(30/40)
8474.20	Crushing or grinding machines	CTSH or RVC(30/40)
8474.31	Concrete or mortar mixers	CTSH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8474.32	Machines for mixing mineral substances with bitumen	CTSH or RVC(30/40)
8474.39	Other	CTSH or RVC(30/40)
8474.80	Other machinery	CTSH or RVC(30/40)
8474.90	Parts	CTH or RVC(30/40)
8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:	
8475.10	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	CTSH or RVC(30/40)
8475.21	Machines for making optical fibres and preforms thereof	CTSH or RVC(30/40)
8475.29	Other	CTSH or RVC(30/40)
8475.90	Parts	CTH or RVC(30/40)
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:	
8476.21	Incorporating heating or refrigerating devices	CTSH or RVC(30/40)
8476.29	Other	CTSH or RVC(30/40)
8476.81	Incorporating heating or refrigerating devices	CTSH or RVC(30/40)
8476.89	Other	CTSH or RVC(30/40)
8476.90	Parts	CTH or RVC(30/40)
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter:	
8477.10	Injection-moulding machines	CTSH or RVC(30/40)
8477.20	Extruders	CTSH or RVC(30/40)
8477.30	Blow moulding machines	CTSH or RVC(30/40)
8477.40	Vacuum moulding machines and other thermoforming machines	CTSH or RVC(30/40)
8477.51	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	CTSH or RVC(30/40)
8477.59	Other	CTSH or RVC(30/40)
8477.80	Other machinery	CTSH or RVC(30/40)
8477.90	Parts	CTH or RVC(30/40)
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter:	
8478.10	Machinery	CTSH or RVC(30/40)
8478.90	Parts	CTH or RVC(30/40)
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter:	
8479.10	Machinery for public works, building or the like	CTSH or RVC(30/40)
8479.20	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH or RVC(30/40)
8479.30	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	CTSH or RVC(30/40)
8479.40	Rope or cable-making machines	CTSH or RVC(30/40)
8479.50	Industrial robots, not elsewhere specified or included	CTSH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8479.60	Evaporative air coolers	CTSH or RVC(30/40)
8479.81	For treating metal, including electric wire coil-winders	CTSH or RVC(30/40)
8479.82	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH or RVC(30/40)
8479.89	Other	CTSH or RVC(30/40)
8479.90	Parts	CTH or RVC(30/40)
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics:	
8480.10	Moulding boxes for metal foundry	CTH or RVC(30/40)
8480.20	Mould bases	CTH or RVC(30/40)
8480.30	Moulding patterns	CTH or RVC(30/40)
8480.41	Injection or compression types	CTH or RVC(30/40)
8480.49	Other	CTH or RVC(30/40)
8480.50	Moulds for glass	CTH or RVC(30/40)
8480.60	Moulds for mineral materials	CTH or RVC(30/40)
8480.71	Injection or compression types	CTH or RVC(30/40)
8480.79	Other	CTH or RVC(30/40)
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves:	
8481.10	Pressure-reducing valves	CTSH or RVC(30/40)
8481.20	Valves for oleohydraulic or pneumatic transmissions	CTSH or RVC(30/40)
8481.30	Check (nonreturn) valves	CTSH or RVC(30/40)
8481.40	Safety or relief valves	CTSH or RVC(30/40)
8481.80	Other appliances	CTSH or RVC(30/40)
8481.90	Parts	CTH or RVC(30/40)
8482	Ball or roller bearings:	
8482.10	Ball bearings	CTSH or RVC(30/40)
8482.20	Tapered roller bearings, including cone and tapered roller assemblies	CTSH or RVC(30/40)
8482.30	Spherical roller bearings	CTSH or RVC(30/40)
8482.40	Needle roller bearings	CTSH or RVC(30/40)
8482.50	Other cylindrical roller bearings	CTSH or RVC(30/40)
8482.80	Other, including combined ball/roller bearings	CTSH or RVC(30/40)
8482.91	Balls, needles and rollers	CTH or RVC(30/40)
8482.99	Other	CTH or RVC(30/40)
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):	
8483.10	Transmission shafts (including cam shafts and crank shafts) and cranks	CTSH or RVC(30/40)
8483.20	Bearing housings, incorporating ball or roller bearings	CTSH or RVC(30/40)
8483.30	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	CTSH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
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	CTSH or RVC(30/40)
8483.50	Flywheels and pulleys, including pulley blocks	CTSH or RVC(30/40)
8483.60	Clutches and shaft couplings (including universal joints)	CTSH or RVC(30/40)
8483.90	Toothed wheels, chain sprockets and other transmission elements presented separately; parts	CTSH or RVC(30/40)
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals:	
8484.10	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers metal	CTSH or RVC(30/40)
8484.20	Mechanical seals	CTSH or RVC(30/40)
8484.90	Other	CTSH or RVC(30/40)
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.	
8486.10	Machines and apparatus for the manufacture of boules or wafers	CTSH or RVC(30/40)
8486.20	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	CTSH or RVC(30/40)
8486.30	Machines and apparatus for the manufacture of flat panel displays	CTSH or RVC(30/40)
8486.40	Machines and apparatus specified in Note 9 (C) to this Chapter	CTSH or RVC(30/40)
8486.90	Parts and accessories	CTH or RVC(30/40)
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:	
8487.10	Ships' or boats' propellers and blades therefor	CTSH or RVC(30/40)
8487.90	Other	CTH or RVC(30/40)
Chapter 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles		
8501	Electric motors and generators (excluding generating sets):	
8501.10	Motors of an output not exceeding 37.5 W	CTH or RVC(30/40)
8501.20	Universal AC/DC motors of an output exceeding 37.5 W	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8501.31	Of an output not exceeding 750 W	CTH or RVC(30/40)
8501.32	Of an output exceeding 750 W but not exceeding 75 kW	CTH or RVC(30/40)
8501.33	Of an output exceeding 75 kW but not exceeding 375 kW	CTH or RVC(30/40)
8501.34	Of an output exceeding 375 kW	CTH or RVC(30/40)
8501.40	Other AC motors, single-phase	CTH or RVC(30/40)
8501.51	Of an output not exceeding 750 W	CTH or RVC(30/40)
8501.52	Of an output exceeding 750 W but not exceeding 75 kW	CTH or RVC(30/40)
8501.53	Of an output exceeding 75 kW	CTH or RVC(30/40)
8501.61	Of an output not exceeding 75 kVA	CTH or RVC(30/40)
8501.62	Of an output exceeding 75 kVA but not exceeding 375 kVA	CTH or RVC(30/40)
8501.63	Of an output exceeding 375 kVA but not exceeding 750 kVA	CTH or RVC(30/40)
8501.64	Of an output exceeding 750 kVA	CTH or RVC(30/40)
8502	Electric generating sets and rotary converters:	
8502.11	Of an output not exceeding 75 kVA	CTH or RVC(30/40)
8502.12	Of an output exceeding 75 kVA but not exceeding 375 kVA	CTH or RVC(30/40)
8502.13	Of an output exceeding 375 kVA	CTH or RVC(30/40)
8502.20	Generating sets with spark-ignition internal combustion piston engines	CTH or RVC(30/40)
8502.31	Wind-powered	CTH or RVC(30/40)
8502.39	Other	CTH or RVC(30/40)
8502.40	Electric rotary converters	CTH or RVC(30/40)
8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	CTH or RVC(30/40)
8504	Electrical transformers, static converters (for example, rectifiers) and inductors:	
8504.10	Ballasts for discharge lamps or tubes	CTSH or RVC(30/40)
8504.21	Having a power handling capacity not exceeding 650 kVA	CTSH or RVC(30/40)
8504.22	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	CTSH or RVC(30/40)
8504.23	Having a power handling capacity exceeding 10,000 kVA	CTSH or RVC(30/40)
8504.31	Having a power handling capacity not exceeding 1 kVA	CTSH or RVC(30/40)
8504.32	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	CTSH or RVC(30/40)
8504.33	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	CTSH or RVC(30/40)
8504.34	Having a power handling capacity exceeding 500 kVA	CTSH or RVC(30/40)
8504.40	Static converters	CTSH or RVC(30/40)
8504.50	Other inductors	CTSH or RVC(30/40)
8504.90	Parts	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads:	
8505.11	Of metal	CTSH or RVC(30/40)
8505.19	Other	CTSH or RVC(30/40)
8505.20	Electro-magnetic couplings, clutches and brakes	CTSH or RVC(30/40)
8505.90	Other, including parts	CTH or RVC(30/40)
8506	Primary cells and primary batteries:	
8506.10	Manganese dioxide	CTSH or RVC(30/40)
8506.30	Mercuric oxide	CTSH or RVC(30/40)
8506.40	Silver oxide	CTSH or RVC(30/40)
8506.50	Lithium	CTSH or RVC(30/40)
8506.60	Air-Zinc	CTSH or RVC(30/40)
8506.80	Other primary cells and primary batteries	CTSH or RVC(30/40)
8506.90	Parts	CTH or RVC(30/40)
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square):	
8507.10	Lead-acid, of a kind used for starting piston engines	CTSH or RVC(30/40)
8507.20	Other lead-acid accumulators	CTSH or RVC(30/40)
8507.30	Nickel-cadmium	CTSH or RVC(30/40)
8507.40	Nickel-iron	CTSH or RVC(30/40)
8507.80	Other accumulators	CTSH or RVC(30/40)
8507.90	Parts	CTH or RVC(30/40)
8508	Vacuum cleaners:	
8508.11	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	CTSH or RVC(30/40)
8508.19	Other	CTSH or RVC(30/40)
8508.60	Other vacuum cleaners	CTSH or RVC(30/40)
8508.70	Parts	CTH or RVC(30/40)
8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508:	
8509.40	Food grinders and mixers; fruit or vegetable juice extractors	CTSH or RVC(30/40)
8509.80	Other appliances	CTSH or RVC(30/40)
8509.90	Parts	CTH or RVC(30/40)
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor:	
8510.10	Shavers	CTSH or RVC(30/40)
8510.20	Hair clippers	CTSH or RVC(30/40)
8510.30	Hair-removing appliances	CTSH or RVC(30/40)
8510.90	Parts	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines:	
8511.10	Sparking plugs	CTSH or RVC(30/40)
8511.20	Ignition Magnetos; magneto-dynamos; magnetic flywheels	CTSH or RVC(30/40)
8511.30	Distributors; ignition coils	CTSH or RVC(30/40)
8511.40	Starter motors and dual purpose starter-generators	CTSH or RVC(30/40)
8511.50	Other generators	CTSH or RVC(30/40)
8511.80	Other equipment	CTSH or RVC(30/40)
8511.90	Parts	CTH or RVC(30/40)
8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:	
8512.10	Lighting or visual signalling equipment of a kind used on bicycles	CTSH or RVC(30/40)
8512.20	Other lighting or visual signalling equipment	CTSH or RVC(30/40)
8512.30	Sound signalling equipment	CTSH or RVC(30/40)
8512.40	Windscreen wipers, defrosters and demisters	CTSH or RVC(30/40)
8512.90	Parts	CTH or RVC(30/40)
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512:	
8513.10	Lamps	CTSH or RVC(30/40)
8513.90	Parts	CTH or RVC(30/40)
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss:	
8514.10	Resistance heated furnaces and ovens	CTSH or RVC(30/40)
8514.20	Furnaces and ovens functioning by induction or dielectric loss	CTSH or RVC(30/40)
8514.30	Other furnaces and ovens	CTSH or RVC(30/40)
8514.40	Other equipment for the heat treatment of materials by induction or dielectric loss	CTSH or RVC(30/40)
8514.90	Parts	CTH or RVC(30/40)
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets:	
8515.11	Soldering irons and guns	CTSH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8515.19	Other	CTSH or RVC(30/40)
8515.21	Fully or partly automatic	CTSH or RVC(30/40)
8515.29	Other	CTSH or RVC(30/40)
8515.31	Fully or partly automatic	CTSH or RVC(30/40)
8515.39	Other	CTSH or RVC(30/40)
8515.80	Other machines and apparatus	CTSH or RVC(30/40)
8515.90	Parts	CTH or RVC(30/40)
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545:	
8516.10	Electric instantaneous or storage water heaters and immersion heaters	CTSH or RVC(30/40)
8516.21	Storage heating radiators	CTSH or RVC(30/40)
8516.29	Other	CTSH or RVC(30/40)
8516.31	Hair dryers	CTSH or RVC(30/40)
8516.32	Other hair-dressing apparatus	CTSH or RVC(30/40)
8516.33	Hand-drying apparatus	CTSH or RVC(30/40)
8516.40	Electric smoothing irons	CTSH or RVC(30/40)
8516.50	Microwave ovens	CTSH or RVC(30/40)
8516.60	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	CTSH or RVC(30/40)
8516.71	Coffee or tea makers	CTSH or RVC(30/40)
8516.72	Toasters	CTSH or RVC(30/40)
8516.79	Other	CTSH or RVC(30/40)
8516.80	Electric heating resistors	CTSH or RVC(30/40)
8516.90	Parts	CTH or RVC(30/40)
8517	Telephone sets, including telephones for cellular networks or other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528:	
8517.11	Line telephone sets with cordless handsets	CTSH or RVC(30/40)
8517.12	Telephones for cellular networks or for other wireless networks	CTSH or RVC(30/40)
8517.18	Other	CTSH or RVC(30/40)
8517.61	Base stations	CTSH or RVC(30/40)
8517.62	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	CTSH or RVC(30/40)
8517.69	Other	CTSH or RVC(30/40)
8517.70	Parts	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loud speakers; audio-frequency electric amplifiers; electric sound amplifier sets:	
8518.10	Microphones and stands therefor	CTSH or RVC(30/40)
8518.21	Single loudspeakers, mounted in their enclosures	CTSH or RVC(30/40)
8518.22	Multiple loudspeakers, mounted in the same enclosure	CTSH or RVC(30/40)
8518.29	Other	CTSH or RVC(30/40)
8518.30	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	CTSH or RVC(30/40)
8518.40	Audio-frequency electric amplifiers	CTSH or RVC(30/40)
8518.50	Electric sound amplifier sets	CTSH or RVC(30/40)
8518.90	Parts	CTH or RVC(30/40)
8519	Sound recording or reproducing apparatus:	
8519.20	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	CTH or RVC(30/40)
8519.30	Turntables (record-decks)	CTH or RVC(30/40)
8519.50	Telephone answering machines	CTH or RVC(30/40)
8519.81	Using magnetic, optical or semiconductor media	CTH or RVC(30/40)
8519.89	Other	CTH or RVC(30/40)
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner:	
8521.10	Magnetic tape-type	CTH or RVC(30/40)
8521.90	Other	CTH or RVC(30/40)
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521:	
8522.10	Pick-up cartridges	CTH or RVC(30/40)
8522.90	Other	CTH or RVC(30/40)
8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:	
8523.21	Cards incorporating a magnetic stripe, whether or not recording	CTH or RVC(30/40)
8523.29	Other	CTH or RVC(30/40)
8523.40	Optical media	CTH or RVC(30/40)
8523.51	Solid-state non-volatile storage devices	CTH or RVC(30/40)
8523.52	"Smart cards"	CTH or RVC(30/40)
8523.59	Other	CTH or RVC(30/40)
8523.80	Other	CTH or RVC(30/40)
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8525.50	Transmission apparatus	CTH or RVC(30/40)
8525.60	Transmission apparatus incorporating reception apparatus	CTH or RVC(30/40)
8525.80	Television cameras, digital cameras and video camera recorders	CTH or RVC(30/40)
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:	
8526.10	Radar apparatus	CTH or RVC(30/40)
8526.91	Radio navigational aid apparatus	CTH or RVC(30/40)
8526.92	Radio remote control apparatus	CTH or RVC(30/40)
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:	
8527.12	Pocket-size radio cassette-players	CTH or RVC(30/40)
8527.13	Other apparatus, combined with sound recording or reproducing apparatus	CTH or RVC(30/40)
8527.19	Other	CTH or RVC(30/40)
8527.21	Combined with sound recording or reproducing apparatus	CTH or RVC(30/40)
8527.29	Other	CTH or RVC(30/40)
8527.91	Combined with sound recording or reproducing apparatus	CTH or RVC(30/40)
8527.92	Not combined with sound recording or reproducing apparatus but combined with a clock	CTH or RVC(30/40)
8527.99	Other	CTH or RVC(30/40)
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
8528.41	Of a kind solely or principally used in an automatic data processing system of heading 84.71	CTH or RVC(30/40)
8528.49	Other	CTH or RVC(30/40)
8528.51	Of a kind solely or principally used in an automatic data processing system of heading 84.71	CTH or RVC(30/40)
8528.59	Other	CTH or RVC(30/40)
8528.61	Of a kind solely or principally used in an automatic data processing system of heading 84.71	CTH or RVC(30/40)
8528.69	Other	CTH or RVC(30/40)
8528.71	Not designed to incorporate a video display or screen	CTH or RVC(30/40)
8528.72	Other, colour	CTH or RVC(30/40)
8528.73	Other, black and white or other monochrome	CTH or RVC(30/40)
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:	
8529.10	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	CTH or RVC(30/40)
8529.90	Other	CTH or RVC(30/40)
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608):	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8530.10	Equipment for railways or tramways	CTSH or RVC(30/40)
8530.80	Other equipment	CTSH or RVC(30/40)
8530.90	Parts	CTH or RVC(30/40)
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530:	
8531.10	Burglar or fire alarms and similar apparatus	CTSH or RVC(30/40)
8531.20	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes(LED)	CTSH or RVC(30/40)
8531.80	Other apparatus	CTSH or RVC(30/40)
8531.90	Parts	CTH or RVC(30/40)
8532	Electrical capacitors, fixed, variable or adjustable (pre-set):	
8532.10	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar(power capacitors)	CTSH or RVC(30/40)
8532.21	Tantalum	CTSH or RVC(30/40)
8532.22	Aluminium electrolytic	CTSH or RVC(30/40)
8532.23	Ceramic dielectric, single layer	CTSH or RVC(30/40)
8532.24	Ceramic dielectric, multilayer	CTSH or RVC(30/40)
8532.25	Dielectric of paper or plastics	CTSH or RVC(30/40)
8532.29	Other	CTSH or RVC(30/40)
8532.30	Variable or adjustable(pre-set) capacitors	CTSH or RVC(30/40)
8532.90	Parts	CTH or RVC(30/40)
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors:	
8533.10	Fixed carbon resistors, composition or film types	CTSH or RVC(30/40)
8533.21	For a power handling capacity not exceeding 20 W	CTSH or RVC(30/40)
8533.29	Other	CTSH or RVC(30/40)
8533.31	For a power handling capacity not exceeding 20 W	CTSH or RVC(30/40)
8533.39	Other	CTSH or RVC(30/40)
8533.40	Other variable resistors, including rheostats and potentiometers	CTSH or RVC(30/40)
8533.90	Parts	CTH or RVC(30/40)
8534.00	Printed circuits.	CTH or RVC(30/40)
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts:	
8535.10	Fuses	CTSH or RVC(30/40)
8535.21	For a voltage of less than 72.5 kV	CTSH or RVC(30/40)
8535.29	Other	CTSH or RVC(30/40)
8535.30	Isolating switches and make-and-break switches	CTSH or RVC(30/40)
8535.40	Lightning arresters, voltage limiters and surge suppressors	CTSH or RVC(30/40)
8535.90	Other	CTSH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables:	
8536.10	Fuses	CTSH or RVC(30/40)
8536.20	Automatic circuit breakers	CTSH or RVC(30/40)
8536.30	Other apparatus for protecting electrical circuits	CTSH or RVC(30/40)
8536.41	For a voltage not exceeding 60 V	CTSH or RVC(30/40)
8536.49	Other	CTSH or RVC(30/40)
8536.50	Other switches	CTSH or RVC(30/40)
8536.61	Lamp-holders	CTSH or RVC(30/40)
8536.69	Other	CTSH or RVC(30/40)
8536.70	Connectors for optical fibres, optical fibre bundles or cables	CTSH or RVC(30/40)
8536.90	Other apparatus	CTSH or RVC(30/40)
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517:	
8537.10	For a voltage not exceeding 1,000 V	CTH or RVC(30/40)
8537.20	For a voltage exceeding 1,000 V	CTH or RVC(30/40)
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537:	
8538.10	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	CTH or RVC(30/40)
8538.90	Other	CTH or RVC(30/40)
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps:	
8539.10	Sealed beam lamp units	CTSH or RVC(30/40)
8539.21	Tungsten halogen	CTSH or RVC(30/40)
8539.22	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	CTSH or RVC(30/40)
8539.29	Other	CTSH or RVC(30/40)
8539.31	Fluorescent, hot cathode	CTSH or RVC(30/40)
8539.32	Mercury or sodium vapour lamps; metal halide lamps	CTSH or RVC(30/40)
8539.39	Other	CTSH or RVC(30/40)
8539.41	Arc lamps	CTSH or RVC(30/40)
8539.49	Other	CTSH or RVC(30/40)
8539.90	Parts	CTH or RVC(30/40)
8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes):	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8540.11	Colour	CTSH or RVC(30/40)
8540.12	Black and white or other monochrome	CTSH or RVC(30/40)
8540.20	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	CTSH or RVC(30/40)
8540.40	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	CTSH or RVC(30/40)
8540.50	Data/graphic display tubes, black and white or other monochrome	CTSH or RVC(30/40)
8540.60	Other cathode-ray tubes	CTSH or RVC(30/40)
8540.71	Magnetrons	CTSH or RVC(30/40)
8540.72	Klystrons	CTSH or RVC(30/40)
8540.79	Other	CTSH or RVC(30/40)
8540.81	Receiver or amplifier valves and tubes	CTSH or RVC(30/40)
8540.89	Other	CTSH or RVC(30/40)
8540.91	Of cathode-ray tubes	CTH or RVC(30/40)
8540.99	Other	CTH or RVC(30/40)
8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:	
8541.10	Diodes, other than photosensitive or light emitting diodes	CTSH or RVC(30/40)
8541.21	With a dissipation rate of less than 1 W	CTSH or RVC(30/40)
8541.29	Other	CTSH or RVC(30/40)
8541.30	Thyristors, diacs and triacs, other than photosensitive devices	CTSH or RVC(30/40)
8541.40	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	CTSH or RVC(30/40)
8541.50	Other semiconductor devices	CTSH or RVC(30/40)
8541.60	Mounted piezo-electric crystals	CTSH or RVC(30/40)
8541.90	Parts	CTH or RVC(30/40)
8542	Electronic integrated circuits:	
8542.31	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	CTSH or RVC(30/40)
8542.32	Memories	CTSH or RVC(30/40)
8542.33	Amplifiers	CTSH or RVC(30/40)
8542.39	Other	CTSH or RVC(30/40)
8542.90	Parts	CTH or RVC(30/40)
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:	
8543.10	Particle accelerators	CTSH or RVC(30/40)
8543.20	Signal generators	CTSH or RVC(30/40)
8543.30	Machines and apparatus for electroplating, electrolysis or electrophoresis	CTSH or RVC(30/40)
8543.70	Other machines and apparatus :	CTSH or RVC(30/40)
8543.90	Parts	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors:	
8544.11	Of copper	CTH or RVC(30/40)
8544.19	Other	CTH or RVC(30/40)
8544.20	Co-axial cable and other co-axial electric conductors	CTH or RVC(30/40)
8544.30	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	CTH or RVC(30/40)
8544.42	Fitted with connectors	CTH or RVC(30/40)
8544.49	Other	CTH or RVC(30/40)
8544.60	Other electric conductors, for a voltage exceeding 1,000 V	CTH or RVC(30/40)
8544.70	Optical fibre cables	CTH or RVC(30/40)
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes:	
8545.11	Of a kind used for furnaces	CTH or RVC(30/40)
8545.19	Other	CTH or RVC(30/40)
8545.20	Brushes	CTH or RVC(30/40)
8545.90	Other	CTH or RVC(30/40)
8546	Electrical insulators of any material:	
8546.10	Of glass	CTH or RVC(30/40)
8546.20	Of ceramics	CTH or RVC(30/40)
8546.90	Other	CTH or RVC(30/40)
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material:	
8547.10	Insulating fittings of ceramics	CTH or RVC(30/40)
8547.20	Insulating fittings of plastics	CTH or RVC(30/40)
8547.90	Other	CTH or RVC(30/40)
8548	Waste and scrap of primary cells, primary batteries and electrical accumulators; spent primary cells, spent primary batteries and spent electrical accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:	
8548.10	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	CTH or RVC(30/40)
8548.90	Other	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
	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	
8601	Rail locomotives powered from an external source of electricity or by electric accumulators:	
8601.10	Powered from an external source of electricity	CTH
8601.20	Powered by electric accumulators	CTH
8602	Other rail locomotives; locomotive tenders:	
8602.10	Diesel-electric locomotives	CTH
8602.90	Other	CTH
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604:	
8603.10	Powered from an external source of electricity	CTH
8603.90	Other	CTH
8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	CTH
8605.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	CTH
8606	Railway or tramway goods vans and wagons, not self-propelled:	
8606.10	Tank wagons and the like	CTH
8606.30	Self-discharging vans and wagons, other than those of subheading 8606.10.	CTH
8606.91	Covered and closed	CTH
8606.92	Open, with non-removable sides of a height exceeding 60 cm	CTH
8606.99	Other	CTH
8607	Parts of railway or tramway locomotives or rolling-stock:	
8607.11	Driving bogies and bissel-bogies	CTH
8607.12	Other bogies and bissel-bogies	CTH
8607.19	Other, including parts	CTH
8607.21	Air brakes and parts thereof	CTH
8607.29	Other	CTH
8607.30	Hooks and other coupling devices, buffers, and parts thereof	CTH
8607.91	Of locomotives	CTH
8607.99	Other	CTH
8608.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	CTH
	Chapter 87	
	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	
8701	Tractors (other than tractors of heading 8709):	
8701.10	Pedestrian controlled tractors	CTH or RVC(30/40)
8701.20	Road tractors for semi-trailers	CTH or RVC(30/40)
8701.30	Track-laying tractors	CTH or RVC(30/40)
8701.90	Other	CTH or RVC(30/40)
8702	Motor vehicles for the transport of ten or more persons, including the driver:	
8702.10	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	CTH or RVC(30/40)
8702.90	Other	CTH or RVC(30/40)
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars:	
8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	CTH or RVC(30/40)
8703.21	Of a cylinder capacity not exceeding 1,000 cc	CTH or RVC(30/40)
8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	CTH or RVC(30/40)
8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	CTH or RVC(30/40)
8703.24	Of a cylinder capacity exceeding 3,000 cc	CTH or RVC(30/40)
8703.31	Of a cylinder capacity not exceeding 1,500 cc	CTH or RVC(30/40)
8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	CTH or RVC(30/40)
8703.33	Of a cylinder capacity exceeding 2,500 cc	CTH or RVC(30/40)
8703.90	Other	CTH or RVC(30/40)
8704	Motor vehicles for the transport of goods:	
8704.10	Dumpers designed for off-highway use	CTH or RVC(30/40)
8704.21	G.V.W. not exceeding 5 tonnes	CTH or RVC(30/40)
8704.22	G.V.W. exceeding 5 tonnes but not exceeding 20 tonnes	CTH or RVC(30/40)
8704.23	G.V.W. exceeding 20 tonnes	CTH or RVC(30/40)
8704.31	G.V.W. not exceeding 5 tonnes	CTH or RVC(30/40)
8704.32	G.V.W. exceeding 5 tonnes	CTH or RVC(30/40)
8704.90	Other	CTH or RVC(30/40)
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	
8705.10	Crane lorries	CTH or RVC(30/40)
8705.20	Mobile drilling derricks	CTH or RVC(30/40)
8705.30	Fire fighting vehicles	CTH or RVC(30/40)
8705.40	Concrete-mixer lorries	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8705.90	Other	CTH or RVC(30/40)
8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	CTH or RVC(30/40)
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705:	
8707.10	For the vehicles of heading 87.03	CTH or RVC(30/40)
8707.90	Other	CTH or RVC(30/40)
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705:	
8708.10	Bumpers and parts thereof	CTH or RVC(30/40)
8708.21	Safety seat belts	CTH or RVC(30/40)
8708.29	Other	CTH or RVC(30/40)
8708.30	Brakes and servo-brakes; parts thereof	CTH or RVC(30/40)
8708.40	Gear boxes and parts thereof	CTH or RVC(30/40)
8708.50	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	CTH or RVC(30/40)
8708.70	Road wheels and parts and accessories thereof	CTH or RVC(30/40)
8708.80	Suspension systems and parts thereof (including shock-absorbers)	CTH or RVC(30/40)
8708.91	Radiators and parts thereof	CTH or RVC(30/40)
8708.92	Silencers (mufflers) and exhaust pipes; parts thereof	CTH or RVC(30/40)
8708.93	Clutches and parts thereof	CTH or RVC(30/40)
8708.94	Steering wheels, steering columns and steering boxes; parts thereof	CTH or RVC(30/40)
8708.95	Safety airbags with inflater system; parts thereof	CTH or RVC(30/40)
8708.99	Other	CTH or RVC(30/40)
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles:	
8709.11	Electrical	CTSH or RVC(30/40)
8709.19	Other	CTSH or RVC(30/40)
8709.90	Parts	CTSH or RVC(30/40)
8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	CTH or RVC(30/40)
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:	
8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	CTH or RVC(30/40)
8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	CTH or RVC(30/40)
8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	CTH or RVC(30/40)
8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	CTH or RVC(30/40)
8711.90	Other	CTH or RVC(30/40)
8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.	CTH or RVC(30/40)
8713	Invalid carriages, whether or not motorised or otherwise mechanically propelled:	
8713.10	Not mechanically propelled	CTH or RVC(30/40)
8713.90	Other	CTH or RVC(30/40)
8714	Parts and accessories of vehicles of headings 8711 to 8713:	
8714.11	Saddles	CTH or RVC(30/40)
8714.19	Other	CTH or RVC(30/40)
8714.20	Of carriages for disabled persons	CTH or RVC(30/40)
8714.91	Frames and forks, and parts thereof	CTH or RVC(30/40)
8714.92	Wheel rims and spokes	CTH or RVC(30/40)
8714.93	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	CTH or RVC(30/40)
8714.94	Brakes, including coaster braking hubs and hub brakes, and parts thereof	CTH or RVC(30/40)
8714.95	Saddles	CTH or RVC(30/40)
8714.96	Pedals and crank-gear, and parts thereof	CTH or RVC(30/40)
8714.99	Other	CTH or RVC(30/40)
8715.00	Baby carriages and parts thereof.	CTH or RVC(30/40)
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:	
8716.10	Trailers and semi-trailers of the caravan type, for housing or camping	CTSH or RVC(30/40)
8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	CTSH or RVC(30/40)
8716.31	Tanker trailers and tanker semi-trailers	CTSH or RVC(30/40)
8716.39	Other	CTSH or RVC(30/40)
8716.40	Other trailers and semi-trailers	CTSH or RVC(30/40)
8716.80	Other vehicles	CTSH or RVC(30/40)
8716.90	Parts	CTH or RVC(30/40)
Chapter 88		
Aircraft, spacecraft, and parts thereof		
8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	CTH or RVC(30/40)
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles:	
8802.11	Of an unladen weight not exceeding 2,000 kg	CTH or RVC(30/40)
8802.12	Of an unladen weight exceeding 2,000 kg	CTH or RVC(30/40)
8802.20	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	CTH or RVC(30/40)
8802.30	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8802.40	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	CTH or RVC(30/40)
8802.60	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	CTH or RVC(30/40)
8803	Parts of goods of heading 8801 or 8802:	
8803.10	Propellers and rotors and parts thereof	CTH or RVC(30/40)
8803.20	Under-carriages and parts thereof	CTH or RVC(30/40)
8803.30	Other parts of aeroplanes or helicopters	CTH or RVC(30/40)
8803.90	Other	CTH or RVC(30/40)
8804.00	Parachutes (including dirigible parachutes and paragliders) and rotocutes; parts thereof and accessories thereto.	CTH or RVC(30/40)
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:	
8805.10	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	CTH or RVC(30/40)
8805.21	Air combat simulators and parts thereof	CTH or RVC(30/40)
8805.29	Other	CTH or RVC(30/40)
Chapter 89		
Ships, boats and floating structures		
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods:	
8901.10	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	CTH or RVC(30/40)
8901.20	Tankers	CTH or RVC(30/40)
8901.30	Refrigerated vessels, other than those of subheading 8901.20	CTH or RVC(30/40)
8901.90	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	CTH or RVC(30/40)
8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	CTH or RVC(30/40)
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes:	
8903.10	Inflatable	CTH or RVC(30/40)
8903.91	Sailboats, with or without auxiliary motor	CTH or RVC(30/40)
8903.92	Motorboats, other than outboard motorboats	CTH or RVC(30/40)
8903.99	Other	CTH or RVC(30/40)
8904.00	Tugs and pusher craft.	CTH or RVC(30/40)
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms:	
8905.10	Dredgers	CTH or RVC(30/40)
8905.20	Floating or submersible drilling or production platforms	CTH or RVC(30/40)
8905.90	Other	CTH or RVC(30/40)
8906	Other vessels, including warships and lifeboats other than rowing boats:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
8906.10	War ships	CTH or RVC(30/40)
8906.90	Other	CTH or RVC(30/40)
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons):	
8907.10	Inflatable rafts	CTH or RVC(30/40)
8907.90	Other	CTH or RVC(30/40)
8908.00	Vessels and other floating structures for breaking up.	CTH or RVC(30/40)
	Chapter 90	
	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked:	
9001.10	Optical fibres, optical fibre bundles and cables	CTH or RVC(30/40)
9001.20	Sheets and plates of polarising material	CTH or RVC(30/40)
9001.30	Contact lenses	CTH or RVC(30/40)
9001.40	Spectacle lenses of glass	CTH or RVC(30/40)
9001.50	Spectacle lenses of other materials	CTH or RVC(30/40)
9001.90	Other	CTH or RVC(30/40)
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:	
9002.11	For cameras, projectors or photographic enlargers or reducers	CTSH
9002.19	Other	CTSH
9002.20	Filters	CTSH
9002.90	Other	CTSH
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof:	
9003.11	Of plastics	CTH or RVC(30/40)
9003.19	Of other materials	CTH or RVC(30/40)
9003.90	Parts	CTH or RVC(30/40)
9004	Spectacles, goggles and the like, corrective, protective or other:	
9004.10	Sun-glasses	CTH or RVC(30/40)
9004.90	Other	CTH or RVC(30/40)
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy:	
9005.10	Binoculars	CTSH
9005.80	Other instruments	CTSH
9005.90	Parts and accessories (including mountings)	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539:	
9006.10	Cameras of a kind used for preparing printing plates or cylinders	CTSH
9006.30	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	CTSH
9006.40	Instant print cameras	CTSH
9006.51	With a through-the-lens viewfinder(single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	CTSH
9006.52	Other, for roll film of a width less than 35 mm	CTSH
9006.53	Other, for roll film of a width of 35 mm	CTSH
9006.59	Other	CTSH
9006.61	Discharge lamp("electronic") flashlight apparatus	CTSH
9006.69	Other	CTSH
9006.91	For cameras	CTH or RVC(30/40)
9006.99	Other	CTH or RVC(30/40)
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:	
9007.11	For film of less than 16 mm width or for double-8 mm film	CTSH
9007.19	Other	CTSH
9007.20	Projectors	CTSH
9007.91	For cameras	CTH or RVC(30/40)
9007.92	For projectors	CTH or RVC(30/40)
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:	
9008.10	Slide projectors	CTSH
9008.20	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	CTSH
9008.30	Other image projectors	CTSH
9008.40	Photographic (other than cinematographic) enlargers and reducers	CTSH
9008.90	Parts and accessories	CTH or RVC(30/40)
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens:	
9010.10	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	CTSH
9010.50	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	CTSH
9010.60	Projection screens	CTSH
9010.90	Parts and accessories	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
9011	Compound optical microscopes, including those for photomicrography, cinemicrophotography or microprojection:	
9011.10	Stereoscopic microscopes	CTSH
9011.20	Other microscopes, for photomicrography, cinemicrophotography or microprojection	CTSH
9011.80	Other microscopes	CTSH
9011.90	Parts and accessories	CTH or RVC(30/40)
9012	Microscopes other than optical microscopes; diffraction apparatus:	
9012.10	Microscopes other than optical microscopes; diffraction apparatus	CTSH
9012.90	Parts and accessories	CTH or RVC(30/40)
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter:	
9013.10	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	CTSH
9013.20	Lasers, other than laser diodes	CTSH
9013.80	Other devices, appliances and instruments	CTSH
9013.90	Parts and accessories	CTH or RVC(30/40)
9014	Direction finding compasses; other navigational instruments and appliances:	
9014.10	Direction finding compasses	CTSH
9014.20	Instruments and appliances for aeronautical or space navigation (other than compasses)	CTSH
9014.80	Other instruments and appliances	CTSH
9014.90	Parts and accessories	CTH or RVC(30/40)
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:	
9015.10	Rangefinders	CTSH
9015.20	Theodolites and tachymeters (tacheometers)	CTSH
9015.30	Levels	CTSH
9015.40	Photogrammetrical surveying instruments and appliances	CTSH
9015.80	Other instruments and appliances	CTSH
9015.90	Parts and accessories	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
9016.00	Balances of a sensitivity of 5cg or better, with or without weights.	CTH or RVC(30/40)
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter:	
9017.10	Drafting tables and machines, whether or not automatic	CTSH
9017.20	Other drawing, marking-out or mathematical calculating instruments	CTSH
9017.30	Micrometers, callipers and gauges	CTSH
9017.80	Other instruments	CTSH
9017.90	Parts and accessories	CTH
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:	
9018.11	Electro-cardiographs	CTH or RVC(30/40)
9018.12	Ultrasonic scanning apparatus	CTH or RVC(30/40)
9018.13	Magnetic resonance imaging apparatus	CTH or RVC(30/40)
9018.14	Scintigraphic apparatus	CTH or RVC(30/40)
9018.19	Other	CTH or RVC(30/40)
9018.20	Ultra-violet or infra-red ray apparatus	CTH or RVC(30/40)
9018.31	Syringes, with or without needles	CTH or RVC(30/40)
9018.32	Tubular metal needles and needles for sutures	CTH or RVC(30/40)
9018.39	Other	CTH or RVC(30/40)
9018.41	Dental drill engines, whether or not combined on a single base with other dental equipment	CTH or RVC(30/40)
9018.49	Other	CTH or RVC(30/40)
9018.50	Other ophthalmic instruments and appliances	CTH or RVC(30/40)
9018.90	Other instruments and appliances	CTH or RVC(30/40)
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:	
9019.10	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	CTH or RVC(30/40)
9019.20	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	CTH or RVC(30/40)
9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:	
9021.10	Orthopaedic or fracture appliances	CTH or RVC(30/40)
9021.21	Artificial teeth	CTH or RVC(30/40)
9021.29	Other	CTH or RVC(30/40)
9021.31	Artificial joints	CTH or RVC(30/40)
9021.39	Other	CTH or RVC(30/40)
9021.40	Hearing aids, excluding parts and accessories	CTH or RVC(30/40)
9021.50	Pacemakers for stimulating heart muscles, excluding parts and accessories	CTH or RVC(30/40)
9021.90	Other	CTH or RVC(30/40)
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like:	
9022.12	Computed tomography apparatus	CTSH or RVC(30/40)
9022.13	Other, for dental uses	CTSH or RVC(30/40)
9022.14	Other, for medical, surgical or veterinary uses	CTSH or RVC(30/40)
9022.19	For other uses	CTSH or RVC(30/40)
9022.21	For medical, surgical, dental or veterinary uses	CTSH or RVC(30/40)
9022.29	For other uses	CTSH or RVC(30/40)
9022.30	X-ray tubes	CTSH or RVC(30/40)
9022.90	Other, including parts and accessories	CTSH or RVC(30/40)
9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	CTH or RVC(30/40)
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics):	
9024.10	Machines and appliances for testing metals	CTSH or RVC(30/40)
9024.80	Other machines and appliances	CTSH or RVC(30/40)
9024.90	Parts and accessories	CTH or RVC(30/40)
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments:	
9025.11	Liquid-filled, for direct reading	CTSH
9025.19	Other	CTSH
9025.80	Other instruments	CTSH
9025.90	Parts and accessories	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032:	
9026.10	For measuring or checking the flow or level of liquids	CTSH or RVC(30/40)
9026.20	For measuring or checking pressure	CTSH or RVC(30/40)
9026.80	Other instruments or apparatus	CTSH or RVC(30/40)
9026.90	Parts and accessories	CTH or RVC(30/40)
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes:	
9027.10	Gas or smoke analysis apparatus	CTSH
9027.20	Chromatographs and electrophoresis instruments	CTSH
9027.30	Spectrometers spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	CTSH
9027.50	Other instruments and apparatus using optical radiations (UV, visible, IR)	CTSH
9027.80	Other instruments and apparatus	CTSH
9027.90	Microtomes; parts and accessories	CTSH or RVC(30/40)
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:	
9028.10	Gas meters	CTSH
9028.20	Liquid meters	CTSH
9028.30	Electricity meters	CTSH
9028.90	Parts and accessories	CTH
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes:	
9029.10	Revolution counters, production counters, taximeters, mileometers pedometers and the like	CTSH
9029.20	Speed indicators and tachometers; stroboscopes	CTSH
9029.90	Parts and accessories	CTH or RVC(30/40)
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations:	
9030.10	Instruments and apparatus for measuring or detecting ionising radiations	CTSH
9030.20	Oscilloscopes and oscillographs	CTSH
9030.31	Multimeters without a recording device	CTSH
9030.32	Multimeters with a recording device	CTSH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
9030.33	Other, without a recording device	CTSH
9030.39	Other, with a recording device	CTSH
9030.40	Other instruments and apparatus specially designed for telecommunications (for example, crosstalk meters, gain measuring instruments, distortion factor meters, psophometers)	CTSH
9030.82	For measuring or checking semiconductor wafers or devices	CTSH
9030.84	Other, with a recording device	CTSH
9030.89	Other	CTSH
9030.90	Parts and accessories	CTH or RVC(30/40)
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors:	
9031.10	Machines for balancing mechanical parts	CTSH
9031.20	Test benches	CTSH
9031.41	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	CTSH
9031.49	Other	CTSH
9031.80	Other instruments, appliances and machines	CTSH or RVC(30/40)
9031.90	Parts and accessories	CTH or RVC(30/40)
9032	Automatic regulating or controlling instruments and apparatus:	
9032.10	Thermostats	CTSH
9032.20	Manostats	CTSH
9032.81	Hydraulic or pneumatic	CTSH
9032.89	Other	CTSH
9032.90	Parts and accessories	CTH or RVC(30/40)
9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	CTH or RVC(30/40)
	Chapter 91	
	Clocks and watches and parts thereof	
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal:	
9101.11	With mechanical display only	CTH
9101.19	Other	CTH
9101.21	With automatic winding	CTH
9101.29	Other	CTH
9101.91	Electrically operated	CTH
9101.99	Other	CTH
9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 9101:	
9102.11	With mechanical display only	CTH
9102.12	With opto-electronic display only	CTSH or RVC(30/40)
9102.19	Other	CTH
9102.21	With automatic winding	CTH
9102.29	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
9102.91	Electrically operated	CTH
9102.99	Other	CTH
9103	Clocks with watch movements, excluding clocks of heading 9104:	
9103.10	Electrically operated	CTH
9103.90	Other	CTH
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	CTH
9105	Other clocks:	
9105.11	Electrically operated	CTH
9105.19	Other	CTH
9105.21	Electrically operated	CTH
9105.29	Other	CTH
9105.91	Electrically operated	CTH
9105.99	Other	CTH
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders):	
9106.10	Time-registers; time-recorders	CTH
9106.90	Other	CTH
9107.00	Time switches with clock or watch movement or with synchronous motor.	CTH
9108	Watch movements, complete and assembled:	
9108.11	With mechanical display only or with a device to which a mechanical display can be incorporated	CTH
9108.12	With opto-electronic display only	CTH
9108.19	Other	CTH
9108.20	With automatic winding	CTH
9108.90	Other	CTH
9109	Clock movements, complete and assembled:	
9109.11	Of alarm clocks	CTH
9109.19	Other	CTH
9109.90	Other	CTH
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements:	
9110.11	Complete movements, unassembled or partly assembled(movement sets)	CTH
9110.12	Incomplete movements, assembled	CTH
9110.19	Rough movements	CTH
9110.90	Other	CTH
9111	Watch cases and parts thereof:	
9111.10	Cases of precious metal or of metal clad with precious metal	CTSH
9111.20	Cases of base metal, whether or not gold-or silver-plated	CTSH
9111.80	Other cases	CTSH
9111.90	Parts	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof:	
9112.20	Cases	CTH
9112.90	Parts	CTH
9113	Watch straps, watch bands and watch bracelets, and parts thereof:	
9113.10	Of precious metal or of metal clad with precious metal	CTH
9113.20	Of base metal, whether or not gold-or silver-plated	CTH
9113.90	Other	CTH
9114	Other clock or watch parts:	
9114.10	Springs, including hair-springs	CTH
9114.20	Jewels	CTH
9114.30	Dials	CTH
9114.40	Plates and bridges	CTH
9114.90	Other	CTH
Chapter 92		
Musical instruments; parts and accessories of such articles		
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:	
9201.10	Upright pianos	CTH
9201.20	Grand pianos	CTH
9201.90	Other	CTH
9202	Other string musical instruments (for example, guitars, violins, harps):	
9202.10	Played with a bow	CTH
9202.90	Other	CTH
9205	Other wind musical instruments (for example, clarinets, trumpets, bagpipes):	
9205.10	Brass-wind instruments	CTH
9205.90	Other	CTH
9206.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	CTH
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions):	
9207.10	Keyboard instruments, other than accordions	CTH
9207.90	Other	CTH
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments:	
9208.10	Musical boxes	CTH
9208.90	Other	CTH
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds:	

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
9209.30	Musical instrument strings	CTH
9209.91	Parts and accessories for pianos	CTH
9209.92	Parts and accessories for the musical instruments of heading 92.02	CTH
9209.94	Parts and accessories for the musical instruments of heading 92.07	CTH
9209.99	Other	CTH
	Chapter 93	
	Arms and ammunition; parts and accessories thereof	
9301	Military weapons, other than revolvers, pistols and the arms of heading 9307:	
9301.11	Self-propelled	CTH or RVC(30/40)
9301.19	Other	CTH or RVC(30/40)
9301.20	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	CTH or RVC(30/40)
9301.90	Other	CTH or RVC(30/40)
9302.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	CTH or RVC(30/40)
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):	
9303.10	Muzzle-loading firearms	CTH or RVC(30/40)
9303.20	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	CTH or RVC(30/40)
9303.30	Other sporting, hunting or target-shooting rifles	CTH or RVC(30/40)
9303.90	Other	CTH or RVC(30/40)
9304.00	Other arms(for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	CTH or RVC(30/40)
9305	Parts and accessories of articles of headings 9301 to 9304:	
9305.10	Of revolvers or pistols	CTH or RVC(30/40)
9305.21	Shotgun barrels	CTH or RVC(30/40)
9305.29	Other	CTH or RVC(30/40)
9305.91	Of military weapons of heading 93.01	CTH
9305.99	Other	CTH
9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:	
9306.21	Cartridges	CTH or RVC(30/40)
9306.29	Other	CTH or RVC(30/40)
9306.30	Other cartridges and parts thereof	CTH or RVC(30/40)
9306.90	Other	CTH or RVC(30/40)
9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
	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	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof:	
9401.10	Seats of a kind used for aircraft	CTSH
9401.20	Seats of a kind used for motor vehicles	CTSH
9401.30	Swivel seats with variable height adjustment	CTSH
9401.40	Seats other than garden seats or camping equipment, convertible into beds	CTSH
9401.51	Of bamboo or rattan	CTSH
9401.59	Other	CTSH
9401.61	Upholstered	CTSH
9401.69	Other	CTSH
9401.71	Upholstered	CTSH
9401.79	Other	CTSH
9401.80	Other seats	CTSH
9401.90	Parts	CTH
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles:	
9402.10	Dentists', barbers' or similar chairs and parts thereof	CTH or RVC(30/40)
9402.90	Other	CTH or RVC(30/40)
9403	Other furniture and parts thereof:	
9403.10	Metal furniture of a kind used in offices	CTSH
9403.20	Other metal furniture	CTSH
9403.30	Wooden furniture of a kind used in offices	CTSH
9403.40	Wooden furniture of a kind used in the kitchen	CTSH
9403.50	Wooden furniture of a kind used in the bedroom	CTSH
9403.60	Other wooden furniture	CTSH
9403.70	Furniture of plastics	CTSH
9403.81	Of bamboo or rattan	CTSH
9403.89	Other	CTSH
9403.90	Parts	CTH or RVC(30/40)
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered:	
9404.10	Mattress supports	CTH or RVC(30/40)
9404.21	Of cellular rubber or plastics, whether or not covered	CTH or RVC(30/40)
9404.29	Of other materials	CTH or RVC(30/40)
9404.30	Sleeping bags	CTH or RVC(30/40)
9404.90	Other	CTH or RVC(30/40)

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:	
9405.10	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	CTSH or RVC(30/40)
9405.20	Electric table, desk, bedside or floor-standing lamps	CTSH or RVC(30/40)
9405.30	Lighting sets of a kind used for Christmas trees	CTSH or RVC(30/40)
9405.40	Othr electric lamps and lighting fitting	CTSH or RVC(30/40)
9405.50	Non-electrical lamps and lighting fittings	CTSH or RVC(30/40)
9405.60	Illuminated signs, illuminated name-plates and the like	CTSH or RVC(30/40)
9405.91	Of glass	CTH
9405.92	Of plastics	CTH
9405.99	Other	CTH
9406.00	Prefabricated buildings.	CTH or RVC(30/40)
Chapter 95		
Toys, games and sports requisites; parts and accessories thereof		
9503.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	CTH or RVC(30/40)
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:	
9504.10	Video games of a kind used with a television receiver	CTSH or RVC(30/40)
9504.20	Articles and accessories for billiards of all kinds	CTH or RVC(30/40)
9504.30	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment	CTH or RVC(30/40)
9504.40	Playing cards	CTH or RVC(30/40)
9504.90	Other	CTH or RVC(30/40)
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:	
9505.10	Articles for Christmas festivities	CTH
9505.90	Other	CTH
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:	
9506.11	Skis	CTH
9506.12	Ski-fastenings (ski-bindings)	CTH
9506.19	Other	CTH
9506.21	Sailboards	CTH
9506.29	Other	CTH
9506.31	Clubs, complete	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
9506.32	Balls	CTH
9506.39	Other	CTH
9506.40	Articles and equipment for table-tennis	CTH
9506.51	Lawn-tennis rackets, whether or not strung	CTH
9506.59	Other	CTH
9506.61	Lawn-tennis balls	CTH
9506.62	Inflatable	CTH
9506.69	Other	CTH
9506.70	Ice skates and roller skates, including skating boots with skates attached	CTH
9506.91	Articles and equipment for general physical exercise, gymnastics or athletics	CTH
9506.99	Other	CTH
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites:	
9507.10	Fishing rods	CTH
9507.20	Fish-hooks, whether or not snelled	CTH
9507.30	Fishing reels	CTH
9507.90	Other	CTH
9508	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres:	
9508.10	Travelling circuses and travelling menageries	CTH
9508.90	Other	CTH
	Chapter 96	
	Miscellaneous manufactured articles	
9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding):	
9601.10	Worked ivory and articles of ivory	CTH
9601.90	Other	CTH
9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	CTH
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):	
9603.10	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
9603.21	Tooth brushes, including dental-plate brushes	CTH
9603.29	Other	CTH
9603.30	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	CTH
9603.40	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	CTH
9603.50	Other brushes constituting parts of machines, appliances or vehicles	CTH
9603.90	Other	CTH
9604.00	Hand sieves and hand riddles.	CTH
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	CTH
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks:	
9606.10	Press-fasteners, snap-fasteners and press-studs and parts therefor	CTH
9606.21	Of plastics, not covered with textile material	CTH
9606.22	Of base metal, not covered with textile material	CTH
9606.29	Other	CTH
9606.30	Button moulds and other parts of buttons; button blanks	CTH
9607	Slide fasteners and parts thereof:	
9607.11	Fitted with chain scoops of base metal	CTH or RVC(30/40)
9607.19	Other	CTH or RVC(30/40)
9607.20	Parts	CTH
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609:	
9608.10	Ball point pens	CTSH or RVC(30/40)
9608.20	Felt tipped and other porous-tipped pens and markers	CTSH or RVC(30/40)
9608.31	Indian ink drawing pens	CTSH or RVC(30/40)
9608.39	Other	CTSH or RVC(30/40)
9608.40	Propelling or sliding pencils	CTSH or RVC(30/40)
9608.50	Sets of articles from two or more of the foregoing subheadings	CTH or RVC(30/40)
9608.60	Refills for ball point pens, comprising the ball point and ink-reservoir	CTH or RVC(30/40)
9608.91	Pen nibs and nib points	CTH or RVC(30/40)
9608.99	Other	CTH or RVC(30/40)
9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:	
9609.10	Pencils and crayons, with leads encased in a rigid sheath	CTSH
9609.20	Pencil leads, black or coloured	CTH
9609.90	Other	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	CTH
9611.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	CTH
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes:	
9612.10	Ribbons	CTH
9612.20	Ink-pads	CTH
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:	
9613.10	Pocket lighters, gas fuelled, non-refillable	CTSH
9613.20	Pocket lighters, gas fuelled, refillable	CTSH
9613.80	Other lighters	CTSH
9613.90	Parts	CTH
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	CTH
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof:	
9615.11	Of hard rubber or plastics	CTH
9615.19	Other	CTH
9615.90	Other	CTH
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations:	
9616.10	Scent sprays and similar toilet sprays, and mounts and heads therefor	CTH
9616.20	Powder-puffs and pads for the application of cosmetics or toilet preparations	CTH
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	CTH
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	CTH
Chapter 97		
Works of art, collectors' pieces and antiques		
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques:	
9701.10	Paintings, drawings and pastels	CTH
9701.90	Other	CTH
9702.00	Original engravings, prints and lithographs.	CTH
9703.00	Original sculptures and statuary, in any material.	CTH

Tariff Reference (HS 2007)	Product Description	Agreed PSR between Korea and New Zealand
9704.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	CTH
9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	CTH
9706.00	Antiques of an age exceeding one hundred years.	CTH

ANNEX 3-B

COMMITTEE ON OUTWARD PROCESSING ZONES ON THE KOREAN PENINSULA

1. Recognising the Republic of Korea's constitutional mandate and security interests, and both Parties' commitment to promoting peace and prosperity on the Korean Peninsula, and the importance of intra-Korean economic co-operation toward that global goal, the Parties hereby establish a Committee on Outward Processing Zones on the Korean Peninsula.
2. The Committee shall be comprised of officials of the Parties. The Committee shall meet within 12 months after the date of entry into force of this Agreement and at least once annually thereafter, or at any time as mutually agreed.
3. The Committee shall identify geographic areas that may be designated as outward processing zones. The Committee shall determine whether any such outward processing zone has met the criteria established by the Committee. The Committee shall also establish a maximum threshold for the value of the total input of the originating final good that may be added within the geographic area of the outward processing zone.

ANNEX 3-C

IMPLEMENTING ARRANGEMENT ON RULES OF ORIGIN OPERATIONAL PROCEDURES

1. The origin declaration referred to this Chapter may be in the forms set out in this Implementing Arrangement. Guidelines for completing the origin declaration are provided in this Implementing Arrangement. These guidelines for completing the origin declaration do not have to appear on the completed origin declaration.
2. For the purposes of obtaining preferential tariff treatment, the origin declaration is to be completed legibly, and pursuant to Article 3.19, is to be completed in English and in full by the exporter or producer.

EXAMPLE A

Origin Declaration

The exporter or producer may certify on the face of the export invoice or other document relating to the goods as follows:

I..... [state name and position] being the
[exporter] [producer] [producer and exporter] (insert only that which applies) hereby
declare that the goods enumerated on this invoice are originating from [the Republic of
Korea] [New Zealand] (insert only that which applies) in that they comply with the
provisions of Chapter 3 (Rules of Origin and Origin Procedures) of the Korea-
New Zealand Free Trade Agreement.

Observations:

Signature _____

Date: _____

Guidelines for Completing an Origin Declaration

The origin declaration is to be in English and is to include the following information in the 'observations' field of the declaration (unless such information already appears on the export invoice in respect of the goods subject to the declaration):

- (a) the importer of the good (if known);
- (b) the exporter of the good (if different from the producer);
- (c) the producer of the good (if known);
- (d) the six-digit tariff classification(s) under the Harmonized System and a description of the good;
- (e) the rule of origin under which the good(s) qualifies;
- (f) date of the origin declaration; and
- (g) in the case of a blanket declaration issued as set out in Article 3.19.7(b) (Evidence of Origin), the period that the origin declaration covers.

EXAMPLE B

Origin Declaration

**ORIGIN DECLARATION
KOREA-NEW ZEALAND FREE TRADE AGREEMENT**

(Instructions on reverse)

Please Print or Type.

<p>1. Exporter's Name and Address:</p> <p>Telephone: Fax:</p> <p>E-Mail:</p> <p>Reference No.</p>	<p>2. Blanket Period:</p> <p>YYYY MM DDYYYYMM DD</p> <p>From: ____/____/____/____/____ To: ____/____/____/____/____</p>				
<p>3. Producer's Name and Address:</p> <p>Telephone: Fax:</p> <p>E-Mail:</p> <p>Reference No</p>	<p>4. Importer's Name and Address:</p> <p>Telephone: Fax:</p> <p>E-Mail:</p>				
<p>5. Description of Good(s)</p>	<p>6.</p> <p>HS Tariff Classificati</p>	<p>7.</p> <p>Preferenc Criterion</p>	<p>8.</p> <p>Producer</p>	<p>9.</p> <p>Value Test</p>	<p>10.</p> <p>Country of origin</p>
<p>11. Observations:</p>					

I certify that:

- The information in this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document.

- I agree to maintain, and present upon request, documentation necessary to support this declaration, and to inform, in writing, all persons to whom the declaration was given of any changes that would affect the accuracy or validity of this declaration.

-The goods originate in the territory of one or both of the Parties and comply with the origin requirements specified for those goods in the Korea–New Zealand Free Trade Agreement.

This declaration consists of _____ pages, including all attachments.

12. Authorized signature:

Company:

Name:

Title:

YYYY MM DD

Telephone:

Fax:

Date: -----/-----/-----

Guidelines for Completing an Origin Declaration

Where the exporter or producer elects the option of using a declaration approach to an origin declaration, the following guidelines will assist with completing the form.

For the purposes of obtaining preferential tariff treatment, this document is to be completed legibly and in full by the exporter and is to be in the possession of the importer at the time the declaration is made. This document may also be completed voluntarily by the producer for use by the exporter. Please print or type. If more space is needed, please use additional pages.

- Field 1: State the full legal name, address (including city and country), telephone number, fax number, e-mail address, reference number (optional) of the exporter.
- Field 2: Complete this Field if the declaration covers multiple shipments of identical goods as described in Field 5 that are imported into Korea or New Zealand for a specified period of up to 12 months (blanket period). "FROM" is the date upon which the declaration becomes applicable to the good covered by the blanket declaration (it may be earlier than the date this declaration is signed). "TO" is the date upon which the blanket period expires. The importation of a good for which preferential tariff treatment is claimed based on this declaration is to occur between these dates.
- Field 3: If one producer, state the full legal name, address (including city and country), telephone number, fax number, e-mail address and reference number (optional) as defined in Field 1, of said producer. If more than one producer is included on the declaration, state "VARIOUS" and attach a list of all producers, including their legal names, addresses (including city and country), telephone numbers, fax numbers, e-mail addresses and reference numbers (optional), cross-referenced to the good(s) described in Field 5. If you wish this information to be confidential, it is acceptable to state "AVAILABLE TO CUSTOMS UPON REQUEST".
- Field 4: State the full legal name, address (including city and country), telephone number, fax number and e-mail address of the importer.
- Field 5: Provide a full description of each good. The description should contain sufficient detail to relate it to the invoice description and to the Harmonized System (HS) description of the good. If the declaration covers a single shipment of a good, it should list the quantity and unit of measurement of each good, including the series number, if possible, as well as the invoice number as shown on the commercial invoice. If the invoice number is not known, indicate another unique reference number, such as the shipping order number, purchase order number, or any other number that can be used to identify the goods.

Field 6: For each good described in Field 5, identify the HS tariff classification to six digits.

Field 7: For each good described in Field 5, state which criterion set out below (A through D) is applicable. The rules of origin are contained in Chapter 3 (Rules of Origin and Origin Procedures) and Annex 3-A (Product Specific Rules of Origin). NOTE: In order to be entitled to preferential tariff treatment, each good is to meet at least one of the criteria below.

Preference Criteria

- A The good is “wholly obtained or produced entirely” in the territory of one or both of the Parties, as referred to in Article 3.3 (Wholly Obtained or Produced Goods). NOTE: The purchase of a good in the territory does not necessarily render it “wholly obtained or produced”.
- B The good is produced entirely in the territory of one or both of the Parties exclusively from originating materials. Under this criterion, one or more of the materials shall not fall within the definition of “wholly obtained or produced entirely”, as set out in Article 3.3 (Wholly Obtained or Produced Goods). All materials used in the production of the good must qualify as ‘originating’ by meeting the requirements of Section A of Chapter 3 (Rules of Origin and Origin Procedures).
- C The good is produced entirely in the territory of one or both of the Parties and satisfies the specific rule of origin, set out in Annex 3-A (Product Specific Rules of Origin) that applies to its tariff classification. The rule may include a choice between a change in tariff classification and a value test. The good must also satisfy all other applicable requirements of Section A of Chapter 3 (Rules of Origin and Origin Procedures).
- D The goods are produced entirely in the territory of one or both of the Parties but do not meet the applicable rule of origin, set out in Annex 3-A (Product Specific Rules of Origin) because certain non-originating materials do not undergo the required change in tariff classification.
- E The goods are produced in outward processing zones as agreed on the basis of Annex 3-B (Committee on Outward Processing Zones on the Korean Peninsula).

Field 8: For each good described in Field 5, state “YES” if you are the producer of the good. If you are not the producer of the good, state “NO” followed by (1), (2) or (3), depending on whether this declaration was based upon: (1) your knowledge of whether the good qualifies as an originating good; (2) your reliance on the producer’s written representation (other than an origin declaration) that the good qualifies as an originating good; or (3) a completed and signed origin declaration for the good, voluntarily provided to the exporter by the producer.

- Field 9: For each good described in Field 5, where the good is subject to a Regional Value Content (RVC) requirement, indicate “BD” if the RVC is calculated according to the Build-down method, or “BU” if the RVC is calculated in accordance with the Build-up method as set out in Article 3.4 (Regional Value Content).
- Field 10: Identify the name of the country of origin (“KR” for all originating goods exported to New Zealand; “NZ” for all originating goods exported to Korea).
- Field 11: This Field may be used when there is some observation relating to this declaration, such as, when the good or goods described in Field 5 have been subject to an advance ruling or a ruling on the classification or value of materials. Indicate the issuing authority, the reference number, and the date of issuance.
- Field 12: This Field is to be completed, signed and dated by the exporter. When the declaration is completed by the producer for use by the exporter, it is to be completed, signed and dated by the producer. The date is to be the date the certificate was completed and signed.

CHAPTER 4

CUSTOMS PROCEDURES AND TRADE FACILITATION

Article 4.1 : Scope and Objectives

1. This Chapter shall apply, in accordance with the Parties' respective international obligations and customs law, to customs procedures applied to goods traded between the Parties and to the movement of means of transport between the Parties.
2. The objectives of this Chapter are to:
 - (a) simplify and harmonise customs procedures of the Parties;
 - (b) ensure predictability, consistency and transparency in the application of customs law, including administrative procedures of the Parties;
 - (c) ensure the efficient and expeditious clearance of goods and movement of means of transport;
 - (d) facilitate trade between the Parties; and
 - (e) promote co-operation between the customs administrations, within the scope of this Chapter.

Article 4.2 : Definitions

For the purposes of this Chapter:

customs law means any legislation administered, applied, or enforced by the customs administration of a Party;

customs procedures means the treatment applied by each customs administration to goods and means of transport that are subject to customs control;

express consignments means all goods imported by an enterprise operating a consignment service for the expeditious international movement of goods who assumes liability to the customs administration for those goods;

means of transport means various types of vessels, vehicles, aircraft and pack-animals which enter or leave the territory carrying persons or goods; and

WCO means the World Customs Organization.

Article 4.3 : Transparency and Enquiry Points

1. Each Party shall ensure that its customs procedures and practices are predictable, consistent, transparent, and facilitate trade.
2. Each customs administration shall publish all customs law and any administrative procedures it applies or enforces.
3. Each customs administration shall designate one or more enquiry points to deal with inquiries from interested persons from either Party on customs matters arising from the implementation of this Agreement, and provide details of such enquiry points to the other customs administration. Information concerning the procedures for making such inquiries shall be easily accessible to the public.
4. Each customs administration will endeavour to provide the other customs administration with timely notice of any significant modification of customs law or procedures governing the movement of goods and means of transport that is likely to substantially affect the operation of this Chapter.

Article 4.4 : Facilitation and Harmonisation

1. The Parties shall facilitate the clearance of goods in administering their procedures in accordance with the provisions of this Chapter.
2. Customs procedures of each Party shall conform, where possible, to the standards and recommended practices of the WCO, including the *WCO Customs Data Model* and related WCO recommendations and guidelines.
3. Each Party shall work towards the implementation of initiatives that harmonise the data requirements of its respective agencies associated with the importation, exportation or transit of goods, and minimise the submission of trade data.
4. Each customs administration shall provide a focal point, electronic or otherwise, through which its traders may submit all required information in order to obtain clearance of goods with the objective of allowing importers and exporters to present all required data to one agency.

Article 4.5 : Use of Automated Systems

1. The customs administrations shall apply information technology to support customs operations, where it is cost-effective and efficient, particularly in the paperless trading context, taking into account developments in this area within the WCO.
2. The customs administrations shall use information technology that expedites procedures for the release of goods, including the submission and processing of information and data before arrival of the shipment, as well as electronic or automated systems for risk

management and targeting.

3. The Parties shall endeavour to ensure the simultaneous inspection of goods by the competent national authorities when goods are entering or leaving the Parties' customs territory at a single time and place.

Article 4.6 : Risk Management

1. Each customs administration shall focus resources on high-risk shipments of goods and facilitate the clearance, including release, of low-risk goods in administering customs procedures. Customs administrations shall exchange information related to applied techniques on risk management, in accordance with Article 4.13.

2. To enhance the flow of goods across the borders of the Parties, each customs administration shall regularly review these procedures.

Article 4.7 : Release of Goods

1. Each Party shall adopt or maintain simplified customs procedures for the efficient release of goods in order to facilitate trade between the Parties.

2. Pursuant to paragraph 1, each Party shall adopt or maintain procedures that:

- (a) provide for the release of goods within a period no greater than that required to ensure compliance with its customs law, and to the extent possible release the goods within 48 hours of arrival;
- (b) provide for advance electronic submission and processing of information before physical arrival of goods to enable the release of goods on arrival;
- (c) allow goods to be released at the point of arrival, without temporary transfer to warehouses or other facilities; and
- (d) allow importers to withdraw goods from customs before and without prejudice to the final determination by its customs administration of the applicable customs duties, taxes, and fees.

3. Each Party shall endeavour to adopt and maintain a system under which goods in need of urgent clearance can undergo customs procedures, 24 hours in every day including holidays.

Article 4.8 : Express Consignments

Each Party shall adopt or maintain expedited customs procedures for express consignments while maintaining appropriate customs control and selection. These procedures shall:

- (a) provide expedited customs procedure for express consignments, and where applicable, use the *WCO Guidelines for the Immediate Release of Consignments*;
- (b) provide for the electronic submission and processing of information necessary for the release of an express consignment before the express consignment arrives;
- (c) allow submission of a single document covering all goods contained in a shipment transported by an express consignments service, through, if possible, electronic means;
- (d) to the extent possible, provide for clearance of certain goods with a minimum of documentation;
- (e) under normal circumstances, provide for clearance of express consignments within four hours after submission of the necessary customs documents, provided the consignments have arrived;
- (f) apply without regard to weight or customs value; and
- (g) under normal circumstances, provide that no customs duties will be assessed on, nor will formal entry documents be required for express consignments valued at 100 US dollars or less.¹

Article 4.9 : Advance Rulings

1. Each Party shall issue, through its customs administration, prior to the importation of a good into its territory, a written advance ruling on the written request of an importer in its territory, or an exporter or producer in the territory of the other Party² with regard to:

- (a) tariff classification;
- (b) whether a good is originating in accordance with Chapter 3 (Rules of Origin and Origin Procedures); and
- (c) such other matters as the Parties may agree.

2. Each Party shall adopt or maintain procedures for advance rulings, which shall:

- (a) require that an applicant for an advance ruling provide a detailed description of the goods and all relevant information needed to issue an advance ruling;

¹ Notwithstanding this subparagraph, a Party may require that express consignments be accompanied by an airway bill or other bill of lading. For greater certainty, a Party may require formal entry documents for restricted goods.

² For greater certainty, an importer, exporter or producer may submit a request for an advance ruling through a duly authorised representative.

- (b) provide that its customs administration may, at any time during the course of issuing an advance ruling, request that the applicant provide additional information within a specified period;
 - (c) provide that any advance ruling be based on the facts and circumstances presented by the applicant, and any other relevant information in the possession of the decision-maker, including, if the Party requests, a sample of the good for which the requester is seeking an advance ruling; and
 - (d) provide that the ruling be issued, in the national language of the issuing customs administration, to the applicant expeditiously on receipt of all necessary information.
3. On receipt of all necessary information, each Party shall issue an advance ruling:
- (a) with respect to tariff classification, within 40 days or such shorter time period specified in domestic legislation; or
 - (b) with respect to origin, within 90 days.
4. A Party may reject a request for an advance ruling where the additional information requested by it in accordance with paragraph 2(b) is not provided within a specified time.
5. A Party may decline to issue an advance ruling if the facts and circumstances forming the basis of the advance ruling are the subject of administrative or judicial review.
6. Subject to paragraph 7, each Party shall apply an advance ruling to all importations of goods described in that ruling imported into its territory within a period of three years from the date of that ruling or such other period specified in legislation of the importing Party.
7. A Party may modify or revoke an advance ruling upon a determination that:
- (a) the ruling was based on an error of fact or law;
 - (b) the information provided is false or inaccurate;
 - (c) there is a change in domestic laws consistent with this Agreement; or
 - (d) there is a change in a material fact, or circumstances on which the ruling is based.
8. The issuing Party may modify or revoke an advance ruling retroactively only if the ruling was based on inaccurate or false information.
9. Subject to any confidentiality requirements in its domestic laws, each Party shall publish, including on the internet, its advance rulings.
10. Where an importer claims that the treatment accorded to an imported good should be

governed by an advance ruling, the customs administration may evaluate whether the facts and circumstances of the importation are consistent with the facts and circumstances upon which an advance ruling was based.

Article 4.10 : Review and Appeal

1. Each Party shall provide that the importer, exporter or any other person affected by administrative rulings, determinations or decisions, have access to:
 - (a) a level of administrative review of determinations independent of the official or office responsible for the decision under review; and
 - (b) judicial review of administrative determinations subject to its domestic laws and regulations.
2. The producer or exporter in the territory of the other Party may provide, upon a request by the reviewing authority to the producer or exporter, information directly to the Party conducting the administrative review. The exporter or producer providing the information may ask the Party conducting the administrative review to treat that information as confidential in accordance with the rules applicable in that Party.
3. Notice of the decision on appeal shall be given to the appellant and the reasons for such decision shall be provided in writing.

Article 4.11 : Customs Co-operation

1. The Parties shall enhance their co-operation in customs and customs related matters.
2. The Parties affirm their commitment to the facilitation of the legitimate movement of goods, and to the improvement of customs techniques and procedures in accordance with the provisions of this Agreement.
3. The Parties shall co-operate in achieving compliance with their respective domestic laws and regulations pertaining to:
 - (a) the implementation and operation of the provisions of this Agreement governing importation or exportation, including claims for preferential tariff treatment, procedures for making claims for preferential tariff treatment, and verification procedures;
 - (b) the extent practicable, assisting each other in the tariff classification, valuation and determination of origin for preferential tariff treatment, of imported goods; and
 - (c) other customs matters as the Parties may agree.

Article 4.12 : Bilateral Customs Consultation

1. Without prejudice to Article 4.14, each customs administration may at any time request consultations with the other customs administration on any matter arising from the operation or implementation of this Chapter and of Chapter 3 (Rules of Origin and Origin Procedures). Such consultations shall be conducted through the relevant contact points established in paragraph 3, and shall take place within 30 days of the request, unless the customs administrations of the Parties mutually determine otherwise.
2. In the event that such consultations fail to resolve any such matter, the requesting Party may refer the matter to the Customs Committee established under Article 4.14 for consideration.
3. Each customs administration shall designate one or more contact points for the purposes of this Chapter and of Chapter 3 (Rules of Origin and Origin Procedures), and provide details of such contact points to the other Party. Customs administrations of the Parties shall notify each other promptly of any changes to the details of their contact points.
4. Customs administrations may consult each other on any trade facilitation issues arising from procedures to secure trade and the movement of means of transport between the Parties.
5. Consultations pursuant to this Article are without prejudice to the rights of the Parties under Chapter 19 (Dispute Settlement) or under the *WTO Understanding on Rules and Procedures Governing the Settlement of Disputes*.

Article 4.13 : Confidentiality

1. Any information collected for the purposes of this Chapter, or Chapter 3 (Rules of Origin and Origin Procedures), which has been designated as confidential by the person or Party who provided it shall not be used for purposes other than the administration and enforcement of determinations of origin, and of customs matters, except with the permission of the person or Party who provided the confidential information.
2. Notwithstanding paragraph 1, information that is collected for the purposes of this Chapter, or Chapter 3 (Rules of Origin and Origin Procedures) may be used in any administrative, judicial or quasi-judicial proceedings instituted for failure to comply with customs related laws and regulations implementing this Chapter or Chapter 3 (Rules of Origin and Origin Procedures). The person or Party who provided the information will be notified in advance of such use.

Article 4.14 : Customs Committee

1. The Parties hereby establish a Customs Committee (hereinafter referred to as “the Committee”), comprising officials of each Party responsible for customs matters and rules of

origin.

2. The Committee shall ensure the proper functioning of this Chapter and Chapter 3 (Rules of Origin and Origin Procedures), and examine all issues arising from their implementation.

3. The functions of the Committee shall include:

- (a) ensuring the effective, uniform and consistent administration of this Chapter and Chapter 3 (Rules of Origin and Origin Procedure);
- (b) maintaining Annexes 2-A (Tariff Schedule) and 3-A (Product Specific Rules of Origin) on the basis of the neutral transposition of the Harmonized System;
- (c) advising the Joint Commission of proposed solutions to address issues related to:
 - (i) interpretation, application and administration of this Chapter and Chapter 3 (Rules of Origin and Origin Procedures);
 - (ii) tariff classification and customs valuation related to the determination of origin;
 - (iii) calculation of the Regional Value Content; and
 - (iv) issues arising from the adoption by either Party of operational practices not in conformity with this Chapter or Chapter 3 (Rules of Origin and Origin Procedures) that may affect adversely the flow of trade between the Parties;
- (d) adopting customs practices and standards which facilitate trade between the Parties, according to international standards;
- (e) settling any disputes related to the interpretation, application and administration of this Chapter, including tariff classification; and
- (f) making proposals regarding the modification of Parties' Schedules in Annexes 2-A (Tariff Schedule) and 3-A (Product Specific Rules of Origin) to the Joint Commission for approval under Article 18.2 (Functions of the Joint Commission).

4. The Committee shall adopt its own rules of procedure. The Committee shall meet within one year of entry into force of this Agreement, and then as it deems necessary.

5. The Committee may formulate resolutions, recommendations or opinions which it considers necessary for the attainment of the common objectives and the sound functioning of the mechanisms established in this Chapter and Chapter 3 (Rules of Origin and Origin Procedures).

Article 4.15 : Customs Valuation

The Parties shall determine the customs value of goods traded between them in accordance with the provisions of Article VII of GATT 1994 and the Customs Valuation Agreement.

Article 4.16 : Tariff Classification

The Parties shall apply the *International Convention on the Harmonized Commodity Description and Coding System* done on 24 June 1986, to goods traded between them.

CHAPTER 5 SANITARY AND PHYTOSANITARY MEASURES

Article 5.1 : Objectives

The objectives of this Chapter are to:

- (a) protect human, animal or plant life or health in the territory of the Parties while minimising negative effects on trade between the Parties;
- (b) enhance the Parties' implementation of the SPS Agreement, taking into account international standards, guidelines and recommendations developed by the relevant international organisations; and
- (c) enhance mutual co-operation between the Parties, including discussing sanitary and phytosanitary matters, and collaboration in the relevant international organisations.

Article 5.2 : Scope

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

Article 5.3 : Rights and Obligations

The Parties affirm their existing rights and obligations under the SPS Agreement.

Article 5.4 : Committee on Sanitary and Phytosanitary Matters

1. The Parties hereby establish a Committee on Sanitary and Phytosanitary Matters (hereinafter referred to as "the Committee") which shall include representatives of the competent authorities of the Parties.
2. The Committee shall discuss, monitor and review the implementation of this Chapter, including arrangements for co-operative activities, expert dialogue to identify and address relevant technical and scientific issues, and any other relevant sanitary and phytosanitary matters.
3. The Committee shall, to the extent possible, endeavour to facilitate consultation between the Parties to resolve any differences of interpretation of the provisions of this Chapter.
4. The Committee shall meet within one year of the entry into force of this Agreement and subsequently at times mutually agreed by the Parties. The Committee may meet in

person, via teleconference, via video conference, or through any other means, as agreed by the Parties. The Committee may address issues through correspondence, including via electronic communication. The Committee shall keep a written record of its decisions.

5. For the proper operation of the Committee and the exchange of relevant information between the Parties, the Parties shall designate their contact points as follows:

- (a) for Korea, the Ministry of Agriculture, Food and Rural Affairs or its successor;
and
- (b) for New Zealand, the Ministry for Primary Industries or its successor.

Article 5.5 : Sanitary and Phytosanitary Contact Points

1. The contact points designated in accordance with Article 5.4.5 shall function as a channel for communication on sanitary and phytosanitary matters affecting trade between the Parties.

2. The contact points shall exchange information regarding any significant, sustained or recurring pattern of non-compliance with a Party's sanitary and phytosanitary measures and any appropriate remedial action to be undertaken by the other Party.

3. At the same time as notification is provided to the WTO in accordance with paragraph 6(a) of Annex B of the SPS Agreement, a contact point shall notify provisional protection measures taken when a situation arises or threatens to arise which will have a serious and urgent impact on human, animal or plant life or health in that Party.

4. On the request of a Party, a contact point shall endeavour to provide an explanation of a sanitary and phytosanitary measure which may be considered by the other Party to have a significant impact on trade between the Parties.

5. The contact points shall exchange information on any significant food safety issues, or changes in animal or plant life or health status, or any significant structural changes in competent authorities, or legal changes in the sanitary and phytosanitary system of each Party.

Article 5.6 : Dispute Settlement

Neither Party shall have recourse to dispute settlement under this Agreement for any matter arising under this Chapter.

CHAPTER 6 TECHNICAL BARRIERS TO TRADE

Article 6.1 : Objectives

The objectives of this Chapter are to:

- (a) increase and facilitate trade through enhancing the Parties' implementation of the TBT Agreement and building on the work of APEC on standards and conformance;
- (b) ensure that technical regulations, standards and conformity assessment procedures do not create unnecessary obstacles to trade between the Parties;
- (c) reduce, where possible, costs associated with trade between the Parties;
- (d) promote regulatory co-operation to manage risks to health, safety and the environment; and
- (e) enhance mutual understanding and co-operation between the Parties.

Article 6.2 : Definitions

1. For the purposes of this Chapter:

designation means the authorisation of a conformity assessment body to perform conformity assessment procedures, by a body with the authority to designate, monitor, suspend or withdraw designation, or remove suspension of conformity assessment bodies within the territories of the Parties.

2. The definitions set out in Annex 1 of the TBT Agreement are incorporated into and made part of this Chapter, *mutatis mutandis*.

Article 6.3 : Scope and Coverage

1. This Chapter applies to the preparation, adoption, and application of all standards, technical regulations, and conformity assessment procedures that may, directly or indirectly, affect trade in goods between the Parties.

2. Notwithstanding paragraph 1, this Chapter does not apply to:

- (a) technical specifications prepared by a governmental body for its production or consumption requirements which are covered by Chapter 13 (Government Procurement), to the extent they apply; or

- (b) sanitary or phytosanitary measures which are covered by Chapter 5 (Sanitary and Phytosanitary Measures).

Article 6.4 : Rights and Obligations

The Parties affirm their existing rights and obligations with respect to each other under the TBT Agreement, of which Articles 2 through 9 are incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 6.5 : International Standards

1. Each Party shall use relevant international standards, guides and recommendations, to the extent provided in Articles 2.4 and 5.4 of the TBT Agreement, as a basis for its technical regulations and conformity assessment procedures.
2. In determining whether an international standard, guide, or recommendation within the meaning of Articles 2 and 5 and Annex 3 of the TBT Agreement exists, each Party shall base its determination on the principles set out in “Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the Agreement”, adopted on 13 November 2000 by the WTO Committee on Technical Barriers to Trade (Annex 2 to PART 1 of G/TBT/1/Rev11), and any subsequent development thereof.
3. The Parties shall encourage co-operation between their respective organisations in areas of mutual interest, in the context of their participation in international standardising bodies, to ensure that international standards developed within such organisations are trade facilitating and do not create unnecessary obstacles to international trade.

Article 6.6 : Equivalence of Technical Regulations

1. Consistent with the TBT Agreement, each Party shall give positive consideration to accepting as equivalent technical regulations of the other Party, even if these regulations differ from its own, provided that it is satisfied that these regulations adequately fulfil the objectives of its own regulations.
2. A Party shall, on the request of the other Party, explain the reasons why it has not accepted a technical regulation of the other Party as equivalent.
3. Each Party shall give positive consideration to a request by the other Party to negotiate arrangements for achieving the equivalence of technical regulations referred to in paragraph 1.
4. A Party shall, on the request of the other Party, explain the reasons why it has not accepted a request by the other Party to negotiate such arrangements.

5. The Parties shall strengthen communications and co-ordination with each other, where appropriate, in the context of discussions on the equivalence of technical regulations and related issues in international fora, such as the WTO Committee on Technical Barriers to Trade.

Article 6.7 : Conformity Assessment Procedures

1. Each Party shall ensure that, where it requires a positive assurance of conformity, the required procedures are not more strict than is necessary, and grant access for suppliers from the other Party under conditions no less favourable than those accorded to suppliers of like products of national origin or originating in any other country, as provided in Article 5.1 of the TBT Agreement.

2. The Parties recognise that a broad range of mechanisms exists to facilitate the acceptance in a Party's territory of the results of conformity assessment procedures conducted in the other Party's territory. Such mechanisms include:

- (a) facilitating recognition of co-operative arrangements between accreditation agencies from each other's territory;
- (b) implementing mutual recognition of the results of conformity assessment procedures performed by bodies located in each other's territory with respect to specific technical regulations;
- (c) recognising existing regional, international and multilateral recognition agreements and arrangements between or among accreditation bodies or conformity assessment bodies;
- (d) recognising accreditation procedures for qualifying conformity assessment bodies;
- (e) designating conformity assessment bodies or recognising the other Party's designation of conformity assessment bodies;
- (f) unilaterally recognising the results of conformity assessment procedures performed in the other Party's territory; and
- (g) accepting a supplier's declaration of conformity.

3. The Parties shall intensify their exchange of information on acceptance mechanisms with a view to facilitating the acceptance of conformity assessment results.

4. A Party shall, on the request of the other Party, explain the reasons why it has not accepted the results of any conformity assessment procedure performed in the territory of the other Party.

5. The Parties may consult on such matters as the technical competence of conformity assessment bodies designated or recognised by a Party, as appropriate, to enhance confidence in the continued reliability of each other's conformity assessment results.

6. Each Party shall give positive consideration to a request by the other Party to negotiate arrangements to facilitate acceptance of conformity assessment procedures, as referred to in paragraph 2.

7. Where a Party declines a request under paragraph 6, it shall, upon request, explain its reasons.

Article 6.8 : Joint Co-operation

1. The Parties shall strengthen their co-operation in the field of standards, technical regulations, and conformity assessment procedures with a view to:

- (a) increasing the mutual understanding of their respective systems;
- (b) enhancing co-operation between the Parties' regulatory agencies in achieving health, safety and environmental objectives; and
- (c) facilitating access to their respective markets.

2. Recognising the important relationship between good regulatory practices and trade facilitation, the Parties shall co-operate on regulatory issues, which may include:

- (a) promotion of good regulatory practice based on risk management principles;
- (b) exchange of information with a view to improving the quality and effectiveness of their technical regulations;
- (c) development of joint initiatives for managing risks to health, safety or the environment, and preventing deceptive practices;
- (d) building understanding and capacity to promote better regulatory compliance; and
- (e) exchange of market surveillance information, where appropriate.

3. The Parties shall seek to identify, develop, and, as appropriate, conclude trade facilitating initiatives that are appropriate for particular issues or sectors, including:

- (a) transparency;
- (b) alignment with international standards;

- (c) harmonisation or equivalence of technical regulations;
 - (d) mechanisms to facilitate acceptance of conformity assessment procedures conducted in the territory of the other Party; and
 - (e) understandings reached on compliance issues.
4. Any initiatives referred to in paragraph 3 may include the use of asymmetrical approaches where appropriate.
5. On the request of the other Party, a Party shall give favourable consideration to any sector-specific proposal that the other Party makes for further co-operation under this Chapter.
6. The Parties shall implement paragraphs 1 through 5 by establishing work programmes, on a case by case basis, by working groups established under Article 6.10.2(j).

Article 6.9 : Transparency

1. In order to enhance the opportunity for the other Party to provide meaningful comments on a proposed technical regulation or conformity assessment procedure, a Party publishing a notice or transmitting a notification in accordance with Article 2.9, 2.10, 5.6 or 5.7 of the TBT Agreement shall include an explanation of the objectives and the rationale for the proposal and how it addresses those matters.
2. At the same time as it notifies WTO Members of the proposal in accordance with the TBT Agreement:
- (a) Korea shall transmit the notification referred to in paragraph 1 electronically to New Zealand's enquiry point established under Article 10 of the TBT Agreement ; and
 - (b) New Zealand shall transmit the notification referred to in paragraph 1 electronically to Korea's contact point established under Article 6.10.5.
3. Each Party should allow at least 60 days after it transmits a notification in accordance with Article 2.9 or 5.6 of the TBT Agreement for the other Party to make comments on the proposal in writing.
4. Where goods are covered by an annex or an implementing arrangement to which Article 6.12 applies and a Party takes a measure to manage an urgent problem that it considers those goods may pose to health, safety or the environment, it shall notify the other Party immediately, through the contact points established under Article 6.10.5, of the measure and the reasons for the imposition of the measure.

5. On the request of the other Party, a Party shall provide the other Party with information regarding the objective of, and rationale for, a standard, technical regulation, or conformity assessment procedure that the Party has adopted or is proposing to adopt.

Article 6.10 : Committee on Technical Barriers to Trade

1. The Parties hereby establish a Committee on Technical Barriers to Trade (hereinafter referred to as “the Committee”), which shall comprise representatives of the Parties. The Committee may meet in person, via teleconference, via video-conference or through any other means, as agreed by the Parties.

2. The functions of the Committee shall include:

- (a) promoting and monitoring the implementation and administration of this Chapter;
- (b) enhancing co-operation in the development and improvement of standards, technical regulations, and conformity assessment procedures;
- (c) ensuring appropriate steps are taken promptly to address any issue that a Party may raise related to the development, adoption, application, or enforcement of technical regulations or conformity assessment procedures;
- (d) considering any sector-specific proposal a Party makes for further co-operation between regulatory authorities, accreditation bodies or conformity assessment bodies, including, where appropriate, between governmental and non-governmental conformity assessment bodies located in the Parties’ territories;
- (e) considering a request that a Party recognise the results of conformity assessment procedures conducted by bodies in the other Party’s territory, including a request for the negotiation of an agreement, in a sector nominated by that other Party;
- (f) exchanging information on developments in non-governmental, regional, and multilateral fora engaged in activities related to standards, technical regulations, and conformity assessment procedures;
- (g) on the request of the other Party, promptly facilitating technical discussions on any matter arising under this Chapter, which shall be without prejudice to the rights and obligations of the Parties under Chapter 19 (Dispute Settlement);
- (h) taking any other steps the Parties consider will enhance their implementation of the TBT Agreement and facilitate trade in goods between them;
- (i) reviewing this Chapter in light of any developments under the TBT Agreement, and developing recommendations for amendments to the Chapter in light of those developments; and

(j) establishing working groups to undertake specific tasks under this Chapter.

3. The Parties shall take such reasonable measures as may be available to them to ensure that representatives of bodies responsible for the technical regulations, standards or conformity assessment procedures that are the subject of the technical discussions under paragraph 2(g) participate in those discussions.

4. The Committee shall meet within one year of entry into force of this Agreement, or at times mutually agreed by the Parties.

5. The Committee shall be coordinated by the following contact points:

(a) for Korea, the Korean Agency for Technology and Standards, or its successor; and

(b) for New Zealand, the Ministry of Business, Innovation and Employment, or its successor.

6. The contact points may communicate by any agreed method that is appropriate for the efficient and effective discharge of their functions.

7. The Parties shall notify each other promptly of any change of their contact points or any changes to the details of the relevant officials.

8. The contact points shall work jointly in order to facilitate implementation of this Chapter and co-operation between the Parties in all matters pertaining to this Chapter.

Article 6.11 : Information Exchange

A Party shall provide any information or explanation requested by the other Party pursuant to this Chapter in print form or electronically within a reasonable period. A Party shall endeavour to respond to each such request within 60 days.

Article 6.12 : Annexes and Implementing Arrangements

1. The Parties may conclude annexes to this Chapter setting out agreed principles and procedures relating to technical regulations and conformity assessment procedures applicable to goods traded between them.

2. The Parties may, through the Committee, conclude implementing arrangements setting out:

(a) details for the implementation of the annexes to this Chapter; and

(b) arrangements resulting from work programmes established under Article 6.8.6.

3. The Parties shall take account of any existing bilateral, regional and multilateral arrangements concerning technical regulations and conformity assessment procedures that both Parties participate in when developing annexes and implementing arrangements.
4. Where implementing arrangements have been concluded, they shall be applied to trade between the Parties.
5. The Parties agree to maintain a programme of ongoing review and enhancement of annexes and implementing arrangements.
6. The Parties shall facilitate dialogue on mutual recognition agreements or arrangements for conformity assessment, and discuss the feasibility of developing mutual recognition agreements or arrangements. The Parties shall give due consideration to any sector specific proposal made by either Party.¹

¹ Korea's interests in this regard include telecommunication equipment, electrical and electronic equipment, electromagnetic compatibility and medical devices. New Zealand's interests in this regard include alcoholic beverages.

CHAPTER 7 TRADE REMEDIES

Section A: Safeguard Measures

Article 7.1 : Definitions

For the purposes of this Section:

bilateral safeguard measure means a measure described in Article 7.2;

domestic industry means, with respect to an imported good, the producers as a whole of the like or directly competitive good operating in the territory of a Party, or those whose collective output of the like or directly competitive good constitutes a major proportion of the total domestic production of that good;

provisional bilateral safeguard measure means a measure described in Article 7.4;

serious injury means a significant overall impairment in the position of a domestic industry;

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

transition period means, in relation to a particular good, the period from the date of entry into force of this Agreement until five years after the date of the elimination or the completion of the reduction period of the customs duties in accordance with that Party's Schedule of tariff commitments in Annex 2-A (Tariff Schedule).

Article 7.2 : Application of a Bilateral Safeguard Measure

If, as a result of the reduction or elimination of a customs duty under this Agreement, an originating good of the other Party is being imported into the territory of a Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to cause or threaten to cause serious injury to a domestic industry producing a like or directly competitive good, the Party may:

- (a) suspend the further reduction of any rate of customs duty on the good provided for under this Agreement;
- (b) increase the rate of customs duty on the good to a level not to exceed the lesser of:

- (i) the most-favoured-nation (hereinafter referred to as “MFN”) applied rate of duty on the good in effect at the time the bilateral safeguard measure is applied; or
 - (ii) the MFN applied rate of duty on the good in effect on the day immediately preceding the date of entry into force of this Agreement; or
- (c) in the case of a customs duty applied to a good on a seasonal basis, increase the rate of duty to a level that, for each season, does not exceed the lesser of:
- (i) the MFN applied rate of duty on the good in effect for the corresponding season immediately preceding the date of application of the bilateral safeguard measure; or
 - (ii) the MFN applied rate of duty on the good in effect for the corresponding season immediately preceding the date of entry into force of this Agreement.

Article 7.3 : Conditions and Limitations

1. A Party shall apply a bilateral safeguard measure only following an investigation by the Party’s competent authorities in accordance with the procedures and requirements provided for in Articles 3 and 4.2 of the Safeguards Agreement, and to this end, Articles 3 and 4.2 of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.
2. A Party shall notify the other Party in writing upon initiation of an investigation described in paragraph 1 and shall consult with the other Party as far in advance of applying a bilateral safeguard measure as practicable, with a view to reviewing the information arising from the investigation and exchanging views on the bilateral safeguard measure.
3. Each Party shall ensure that its competent authorities complete any such investigation within one year of its date of initiation.
4. Neither Party shall apply or maintain a bilateral safeguard measure:
 - (a) except to the extent, and for such time, as may be necessary to prevent or remedy serious injury and to facilitate adjustment;
 - (b) for a period exceeding two years, except that the period may be extended by up to one year if the competent authorities of the applying Party determine, in conformity with the procedures specified in this Article, that the bilateral safeguard measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the industry is adjusting, provided that the total period of application of a bilateral safeguard

measure, including the period of initial application and any extension thereof, shall not exceed three years; or

- (c) beyond the expiration of the transition period, except with the consent of the other Party.

5. Neither Party shall apply a bilateral safeguard measure more than once against the same good.

6. No bilateral safeguard measure or provisional bilateral safeguard measure shall be applied against a particular good while a global safeguard measure under Article XIX of GATT 1994 and the Safeguard Agreement in respect of that good is in place. In the event that a global safeguard measure is taken in respect of a particular good, any existing bilateral safeguard measure or provisional bilateral safeguard measure which is taken against that good in accordance with this Section shall be terminated.

7. Where the expected duration of a bilateral safeguard measure is over one year, the applying Party shall progressively liberalise it at regular intervals.

8. When a Party terminates a bilateral safeguard measure, the rate of customs duty shall be the rate that, according to the Party's Schedule to Annex 2-A (Tariff Schedule), would have been in effect but for the bilateral safeguard measure.

Article 7.4 : Provisional Bilateral Safeguard Measure

1. In critical circumstances where delay would cause damage that would be difficult to repair, a Party may apply a provisional bilateral safeguard measure in accordance with a preliminary determination by its competent authorities that there is clear evidence that imports of an originating good from the other Party have increased as the result of the reduction or elimination of a customs duty under this Agreement, and cause or threaten to cause serious injury to its domestic industry.

2. Before applying a provisional bilateral safeguard measure, the applying Party shall notify the other Party and shall immediately initiate consultations after applying the provisional bilateral safeguard measure.

3. The duration of any provisional bilateral safeguard measure shall not exceed 200 days, during which time the applying Party shall comply with the requirements of Article 7.3.1.

4. The applying Party shall promptly refund any additional customs duties collected as a result of a provisional bilateral safeguard measure if the investigation conducted in accordance with Article 7.3.1 does not result in a finding that the requirements of Article 7.2 have been met. The duration of any provisional measure shall be counted as part of the period described in Article 7.3.4(b).

Article 7.5 : Compensation

1. No later than 30 days after it applies a bilateral safeguard measure, a Party shall afford an opportunity for the other Party to consult with it regarding appropriate trade liberalising compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the bilateral safeguard measure. The applying Party shall provide such compensation as the Parties mutually agree.
2. If the Parties are unable to agree on compensation within 30 days after consultations begin in accordance with paragraph 1, the Party against whose originating good the bilateral safeguard measure is applied may suspend the application of concessions with respect to originating goods of the applying Party that have trade effects substantially equivalent to the bilateral safeguard measure.
3. The applying Party's obligation to provide compensation under paragraph 1 and the other Party's right to suspend concessions in accordance with paragraph 2 shall terminate on the date the bilateral safeguard measure terminates.

Article 7.6 : Global Safeguard Measures

Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement and the Agreement on Agriculture. This Agreement shall not confer any additional rights or impose any additional obligations on the Parties with respect to measures applied under Article XIX of GATT 1994 and the Safeguards Agreement or the Agreement on Agriculture, except that a Party applying such a measure under Article XIX of GATT 1994 and the Safeguards Agreement may exclude imports of an originating good of the other Party from the measure if such imports are not a cause of serious injury or threat thereof.

Section B: Anti-Dumping and Countervailing Measures

Article 7.7 : Anti-Dumping and Countervailing Measures

1. Each Party retains its rights and obligations under the WTO Agreement with regard to the application of anti-dumping and countervailing measures. Except as otherwise provided in this Chapter, nothing in this Agreement shall be construed to confer any additional rights or impose any additional obligations on a Party with respect to anti-dumping or countervailing measures.
2. In order to enhance transparency in the implementation of the WTO Agreement:
 - (a) the Parties confirm their current practice of counting toward the average, all individual margins, whether positive or negative, when anti-dumping margins are established on the weighted average-to-weighted average basis or

transaction-to-transaction basis, or weighted average-to-transaction basis, and share their expectation that such practice will continue;¹ and

- (b) the Party making such a decision to impose any anti-dumping duties pursuant to Article 9.1 of the Anti-Dumping Agreement, shall normally apply the “lesser duty” rule, by imposing a duty which is less than the dumping margin where such lesser duty would be adequate to remove the injury to the domestic industry.

Article 7.8 : Notification and Consultations

1. After receipt by a Party’s competent authorities of a properly documented anti-dumping application relating to imports from the other Party and before proceeding to initiate an investigation, the Party shall give written notice, at the earliest possible opportunity, to the other Party, and immediately after initiating an investigation shall afford the other Party an adequate opportunity to make inquiries and representations regarding the application.
2. As soon as possible after an application for countervailing measures is accepted by the competent authorities of a Party, and in any event before the initiation of an investigation, and if products of the other Party may be subject to such investigation, the other Party shall be invited for consultations with the aim of clarifying the situation and arriving at a mutually agreed solution.

Article 7.9 : Undertakings

1. After a Party’s competent authorities initiate an anti-dumping or countervailing duty investigation, that Party shall give written notice, which shall include information about the availability of undertakings, to the other Party.
2. In an anti-dumping investigation, where a Party’s competent authorities have made a preliminary affirmative determination of dumping and injury caused by such dumping, that Party shall, to the extent possible, inform exporters of the other Party about the availability of undertakings and extend reasonable consideration to undertakings requested by the exporters of the other Party.
3. In a countervailing duty investigation, where a Party’s competent authorities have made a preliminary affirmative determination of subsidisation and injury caused by such subsidisation, that Party shall inform the other Party, and to the extent possible exporters of the other Party, about the availability of undertakings and extend reasonable consideration to undertakings requested by the other Party or the exporters of the other Party.

¹ This is without prejudice to the position each Party takes in the WTO’s Doha Development Agenda negotiations on Rules.

CHAPTER 8 CROSS-BORDER TRADE IN SERVICES

Article 8.1 : Objectives

The objectives of this Chapter are to:

- (a) facilitate expansion of trade in cross-border services on a mutually advantageous basis; and
- (b) improve the efficiency and transparency of the Parties' respective services sectors and competitiveness of their export trade working towards progressive liberalisation,

while recognising the right of the Parties to regulate, including to introduce new regulations to support government policy objectives which reflect local circumstances, and the role of governments in providing and funding public services, giving due respect to national policy objectives including where these reflect local circumstances.

Article 8.2 : Definitions

For the purposes of this Chapter:

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;

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;

cross-border trade in services means the supply of a service:

- (a) from the territory of a Party into the territory of the other Party;
- (b) in the territory of a Party to the service consumer of the other Party; or
- (c) by a service supplier of a Party, through presence of natural persons of that Party in the territory of the other Party,

but does not include the supply of a service in the territory of a Party by a covered investment or an investment of an investor of the other Party as defined in Article 10.2 (Definitions);

enterprise means an enterprise as defined in Article 1.5 (Definitions), and a branch of an enterprise;

enterprise of a Party means an enterprise constituted or organised under domestic laws of a Party, and a branch located in the territory of a Party and carrying out business activities there;

financial services means any service of a financial nature including those defined in paragraph 5(a) of the *Annex on Financial Services* of GATS;

natural person of the other Party means:

- (a) with respect to natural persons of Korea, a Korean national within the meaning of the *Nationality Act*, or its successor legislation; and
- (b) with respect to natural persons of New Zealand, a New Zealand national or a permanent resident under its domestic laws;

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 or the applicable conditions;

services includes any service in any sector except services supplied in the exercise of governmental authority;

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;

service supplier of a Party means a person of that Party that seeks to supply or supplies a service; and

specialty air services means air services which are non-transportation air services, such as aerial firefighting, sightseeing, spraying, surveying, mapping, photography, parachute jumping, glider towing, and helicopter-lift for logging and construction, and other airborne agricultural, industrial, and inspection services.

Article 8.3 : Scope

1. This Chapter applies to measures adopted or maintained by a Party affecting cross-border trade in services by service suppliers of the other Party. Such measures include measures affecting:

- (a) the production, distribution, marketing, sale, and delivery of a service;
- (b) the purchase or use of, or payment for, a service;
- (c) 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;

- (d) the presence of persons of a Party for the supply of a service in the territory of the other Party; and
 - (e) the provision of a bond or other form of financial security as a condition for the supply of a service.
2. Articles 8.6 and 8.10 shall also apply to measures adopted or maintained by a Party affecting the supply of a service in its territory by a covered investment.¹
3. This Chapter shall not apply to:
- (a) financial services as defined in Article 8.2;
 - (b) government procurement;
 - (c) services supplied in the exercise of governmental authority;
 - (d) subsidies or grants provided by a Party or a state enterprise thereof, including government-supported loans, guarantees, and insurance, or to any conditions attached to the receipt or continued receipt of such subsidies or grants, whether or not such subsidies or grants are offered exclusively to domestic services, service consumers or service suppliers, except as provided for in Article 8.9;
 - (e) measures affecting natural persons seeking access to the employment market of a Party;
 - (f) measures regarding citizenship, nationality, residence or employment on a permanent basis; or
 - (g) measures affecting air transport services or related services in support of air services except that this Chapter shall apply to measures affecting:
 - (i) aircraft repair and maintenance services during which an aircraft is withdrawn from service;
 - (ii) the selling and marketing of air transport services;
 - (iii) computer reservation system services; and
 - (iv) specialty air services.

¹ For greater certainty, the scope of application of Articles 8.6 and 8.10 to measures adopted or maintained by a Party affecting the supply of a service in its territory by a covered investment is limited to the scope specified in this Article, subject to any applicable non-conforming measures and exceptions.

Article 8.4 : National Treatment

Each Party shall accord to services and service suppliers of the other Party, treatment no less favorable than that it accords, in like circumstances, to its own services and service suppliers.

Article 8.5 : Most-Favoured-Nation Treatment

Each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that it accords, in like circumstances, to services and service suppliers of a non-Party.

Article 8.6 : Market Access

Neither Party shall adopt or maintain, either on the basis of a regional subdivision or on the basis of its entire territory, measures that:

- (a) impose limitations on:
 - (i) the number of service suppliers, whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirements of an economic needs test;
 - (ii) the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
 - (iii) the total number of service operations or 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;² or
 - (iv) 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; or
- (b) restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service.

² This sub-subparagraph does not cover measures of a Party that limit inputs for the supply of services.

Article 8.7 : Local Presence

Neither Party shall require a service supplier of the other Party to establish or maintain a representative office or any form of enterprise, or to be resident, in its territory as a condition for the supply of cross-border trade in services.

Article 8.8 : Non-Conforming Measures

1. Articles 8.4 through 8.7 shall not apply to:
 - (a) any existing non-conforming measure that is maintained by a Party at:
 - (i) the central level of government, as set out by that Party in its Schedule to Annex I; or
 - (ii) a local level of government;
 - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
 - (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Articles 8.4 through 8.7.
2. Articles 8.4 through 8.7 shall not apply to any measure that a Party adopts or maintains with respect to sectors, subsectors, or activities as set out in its Schedule to Annex II.

Article 8.9: Subsidies

1. Except as provided for in this Article, subsidies related to trade in services shall not be covered by this Chapter.
2. The Parties shall consider the issue of disciplines on the possible trade distorting effects of subsidies in relation to trade in services in the light of any disciplines agreed under Article XV of GATS, with a view to the incorporation of such disciplines into this Agreement.
3. On the request of a Party that considers it is adversely affected by a subsidy related to trade in services of the other Party, the Parties shall enter into consultations on such matters.

Article 8.10 : Domestic Regulation

1. Each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

2. Where authorisation is required for the supply of a service, the competent authorities of that Party shall:

- (a) in the case of an incomplete application, on the request of the applicant, identify the necessary additional information that is required to complete the application and provide the opportunity to remedy deficiencies within a reasonable timeframe;
- (b) within a reasonable period of time after the submission of an application is considered complete under domestic laws and regulations, inform the applicant of the decision concerning the application;
- (c) on the request of the applicant, provide, without undue delay, information concerning the status of the application under consideration; and
- (d) if an application is terminated or denied, to the maximum extent possible, inform the applicant in writing, and upon request and without undue delay, provide the reasons for such action. Consistent with the denying Party's domestic laws and regulations, the applicant shall have the possibility of resubmitting, at its discretion, a new application.

3. Paragraph 2 shall not apply to authorisation requirements that a Party adopts or maintains with respect to sectors, subsectors, or activities as set out in its Schedules to Annexes I and II.

4. With a view to ensuring that measures adopted or maintained by a Party relating to qualification requirements and procedures, technical standards and licensing requirements do not constitute unnecessary barriers to cross-border trade in services, each Party shall ensure that such measures are:

- (a) based on objective and transparent criteria, such as competence and the ability to supply the service;
- (b) not more burdensome than necessary to ensure the quality of the service; and
- (c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

5. Each Party shall maintain or institute as soon as practicable, judicial, arbitral or administrative tribunals or procedures which, on the request of an affected services supplier, provide 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.

6. The provisions of paragraph 5 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.

7. In determining whether a Party is in conformity with its obligations under paragraph 4, account shall be taken of international standards of relevant international organisations applied by that Party.

8. Subject to any measures a Party adopts or maintains with respect to sectors, subsectors, or activities regarding professional services as set out in its Schedules to Annexes I and II, each Party shall provide adequate procedures to verify the competence of professionals of the other Party.

9. If the results of the negotiations related to Article VI:4 of GATS (or the results of any similar negotiations undertaken in other multilateral fora in which both Parties participate) enter into effect, this Article shall be amended, as appropriate, after consultations between the Parties, to bring those results into effect under this Agreement. The Parties shall co-ordinate on such negotiations, as appropriate.

Article 8.11 : Recognition³

1. For the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing, or certification of services suppliers, and subject to the requirements of paragraph 4, a Party may recognise the education or experience obtained, requirements met, or licenses or certifications granted in the other Party or a non-Party. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the country concerned or may be accorded autonomously.

2. Where a Party recognises, autonomously or by agreement or arrangement, the education or experience obtained, requirements met, or licenses or certifications granted in the territory of a non-Party, nothing in Article 8.5 shall be construed to require the Party to accord such recognition to the education or experience obtained, requirements met, or licenses or certifications granted in the territory of the other Party.

3. A Party that is a party to an agreement or arrangement of the type referred to in paragraph 1, whether existing or future, shall afford adequate opportunity for the other Party, upon request, to negotiate its accession to such an agreement or arrangement or to negotiate comparable ones with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that education or experience obtained, requirements met, or licenses or certifications granted in the territory of the other Party should be recognised.

³ For greater certainty, Annex 8-A applies to this Article.

4. Neither Party shall accord recognition in a manner that would constitute a means of discrimination between countries in the application of its standards or criteria for the authorisation, licensing, or certification of service suppliers, or a disguised restriction on trade in services.

Article 8.12 : Education Co-operation

1. The Parties recognise the importance of education as a factor of social and national development as well as a means for facilitating a closer partnership between the Parties.

2. The Parties shall designate contact points to facilitate dialogue and exchange of information on education co-operation.

3. The Parties shall encourage and facilitate dialogue and co-operation on issues of mutual interest in the field of education to benefit both Parties.

Article 8.13 : Payments and Transfers

1. A Party shall not apply restrictions on international transfers and payments for current transactions related to cross-border trade in services.

2. Each Party shall permit such payments and transfers relating to the cross-border supply of services to be made in a freely usable currency at the market rate of exchange prevailing at the time of the payment or transfer.

3. Notwithstanding paragraphs 1 and 2, a Party may prevent or delay a payment or transfer through the equitable, non-discriminatory, and good faith application of its domestic laws and regulations relating to:

- (a) bankruptcy, insolvency, or the protection of the rights of creditors;
- (b) issuing, trading, or dealing in securities, futures, options, or derivatives;
- (c) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities;
- (d) criminal or penal offences;
- (e) ensuring compliance with orders or judgments in judicial or administrative proceedings;
- (f) social security, public retirement or compulsory savings schemes; or
- (g) taxation.

Article 8.14 : Denial of Benefits

1. Subject to notification⁴ to the other Party, a Party may deny the benefits of this Chapter to:

- (a) a service supplier of the other Party where the service is being supplied by an enterprise that is owned or controlled by persons of a non-Party and the enterprise has no substantive business operations in the territory of the other Party; or
- (b) a service supplier of the other Party where the service is being supplied by an enterprise that is owned or controlled by persons of the denying Party and the enterprise has no substantive business operations in the territory of the other Party.

2. A Party that denies benefits pursuant to paragraph 1 shall enter into consultations promptly following notification on the request of the other Party. Such consultations shall be without prejudice to the Parties' rights under Chapter 19 (Dispute Settlement) and under the *WTO Understanding on Rules and Procedures Governing the Settlement of Disputes*.

Article 8.15 : Committee on Services

1. For the purposes of ensuring the effective implementation and operation of this Chapter, the Parties hereby establish a Committee on Services (hereinafter referred to as "the Committee") to consider any matter arising under this Chapter and Chapter 9 (Temporary Entry of Business Persons).

2. The Committee shall:

- (a) consider any matters related to the implementation of this Chapter and Chapter 9 (Temporary Entry of Business Persons);
- (b) review the implementation and operation of this Chapter and Chapter 9 (Temporary Entry of Business Persons);
- (c) explore measures for the further expansion of cross-border trade in services and movement of business persons between the Parties;
- (d) facilitate dialogue on professional services issues, and review efforts to develop reciprocal recognition outcomes where mutual interests have been identified; and
- (e) take any other action it decides appropriate for the implementation of this Chapter and Chapter 9 (Temporary Entry of Business Persons).

⁴ A Party shall, to the extent practicable, provide such notification to the other Party prior to denying the benefits of this Chapter.

3. The Committee shall meet within one year of entry into force of this Agreement and subsequently thereafter as mutually agreed by the Parties.

4. The Committee may establish, where appropriate, working groups to facilitate exchanges on specific topics affecting cross-border trade in services, including professional services. Individual working groups may seek input from public bodies or industry representatives.

5. The Committee may meet via teleconference, via video-conference or through any other means as mutually agreed by the Parties. Should the Parties decide to meet in person, the venue for the meetings shall, unless the Parties otherwise decide, alternate between the Parties.

Article 8.16 : Work Programme on Financial Services

Unless the Parties otherwise agree, the Parties will meet within three years of entry into force of this Agreement to discuss the feasibility and convenience of incorporating financial services into this Agreement.

Article 8.17 : Telecommunication Services

1. The rights and obligations of the Parties in respect of telecommunications shall be governed by the *Annex on Telecommunications* of GATS, which is hereby incorporated into and made part of this Chapter, *mutatis mutandis*.

2. The Parties affirm their commitment to the principles set forth in the *WTO Basic Telecommunications Reference Paper* as attached in Annex 8-B.

ANNEX 8-A

PROFESSIONAL SERVICES

1. The Parties recognise the value of co-operation to facilitate and enhance trade in professional services, and the importance of ensuring that measures relating to professional qualification and registration requirements and procedures do not constitute unnecessary barriers to trade in professional services between them.
2. The Parties shall designate contact points to facilitate dialogue and exchange of information on professional service issues.
3. The Parties shall encourage and facilitate the establishment of dialogue between or among their regulators and relevant professional services industry bodies in areas of mutual interest, which may include engineering, architectural and veterinary services, with a view to the achievement of early outcomes on recognition of qualifications or professional registration.
4. Such recognition may be achieved through recognition of regulatory outcomes, recognition of qualifications and professional registration awarded by a Party as a means of complying with the regulatory requirements of the other Party (whether accorded unilaterally or by mutual arrangement) or recognition arrangements concluded between the Parties and between industry bodies or through such other means as the Parties may mutually agree.

ANNEX 8-B

WTO BASIC TELECOMMUNICATIONS REFERENCE PAPER

The principles set forth in the *WTO Basic Telecommunications Reference Paper* are commitments additional to the *Annex on Telecommunications* of GATS referred to in Article 8.17.

REFERENCE PAPER

Scope

The following are definitions and principles on the regulatory framework for the basic telecommunications services.¹

Definitions

Users mean service consumers and service suppliers.

Essential facilities² mean facilities of a public telecommunications transport network or service that

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market.

1. Competitive safeguards

1.1 Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

1.2 Safeguards

¹ This applies only to suppliers of basic telecommunications services and not to end-users of such services.

² The definition of “essential facilities” will be applied only to the extent consistent with New Zealand’s competition policy regime, which regulates the activities of “dominant supplier”.

The anti-competitive practices referred to above shall include in particular:

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other services 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 This section applies to linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier.

2.2 Interconnection to be ensured

Interconnection with a major supplier will 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 favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;
- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and
- (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 Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

2.4 Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

2.5 Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will 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 below, 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

Any Member has the right to define the kind of universal service obligation it wishes to maintain. Such obligations will not be regarded as anti-competitive per se, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Member.

4. Public availability of licensing criteria

Where a licence is required, the following will be made publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and
- (b) the terms and conditions of individual licences.

The reasons for the denial of a licence will be made known to the applicant upon request.

5. Independent regulators

The regulatory body is separate from, and not accountable to, any supplier of basic 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 procedures³ for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

³ Such procedures may be administered by means of a variety of mechanisms, including laws and regulations, public tendering process and consultative processes.

CHAPTER 9 TEMPORARY ENTRY OF BUSINESS PERSONS

Article 9.1 : Objectives

The objectives of this Chapter are to:

- (a) facilitate the temporary entry of business persons of either Party engaged in the conduct of trade and investment between the Parties;
- (b) establish streamlined and transparent immigration procedures for applications made by business persons of the other Party; and
- (c) provide for rights and obligations additional to those set out in Chapters 8 (Cross-Border Trade in Services) and 10 (Investment) in relation to the temporary entry of business persons between the Parties,

while recognising the need to ensure border security and to protect the domestic labour force and permanent employment in the territories of the Parties.

Article 9.2 : Definitions

For the purposes of this Chapter:

business person means a natural person of a Party who is engaged in trade in goods, the provision of services or the conduct of investment;

business visitor means a natural person of either Party who is not seeking to enter the labour market of the other Party, whose principal place of business, actual place of remuneration, and predominant place of accrual of profits remain outside the territory of the other Party and is:

- (a) a goods seller, being a business person who is seeking temporary entry into the territory of the other Party to negotiate for the sale of goods where such negotiations do not involve direct sales to the general public;
- (b) a service seller being a business person who is a sales representative of a service supplier of that Party and is seeking temporary entry into the territory of the other Party for the purpose of negotiating the sale of services for that service supplier, where such representative will not be engaged in making direct sales to the general public or in supplying services directly; or
- (c) an investor of a Party, as defined in Chapter 10 (Investment), or a duly authorised representative of an investor of a Party, seeking temporary entry into the territory of the other Party to establish, expand, monitor or dispose of an investment of that investor.

commercial presence means any type of business or professional establishment, including through:

- (a) the constitution, acquisition or maintenance of an enterprise; or
- (b) the creation or maintenance of a branch or a representative office, within the territory of a Party;

contractual service supplier means a business person of a Party who:

- (a) possesses appropriate educational and other qualifications relevant to the service to be provided;
- (b) is engaged in the supply of a contracted service as an employee of a juridical person that has no commercial presence in the other Party, where the juridical person obtains a service contract from a juridical person of the other Party;
- (c) has been an employee of the juridical person for a period of not less than one year immediately preceding the date of application for admission. The juridical person has to obtain a service contract for a period not exceeding one year from a juridical person in the other Party, who is the final consumer of the service which is supplied. The contract shall comply with the domestic laws and regulations of the other Party; and
- (d) receives no remuneration from a juridical person located in the other Party;

granting Party means a Party who receives an application for temporary entry from a business person of the other Party who is covered by Article 9.3;

immigration formality means a visa, permit, pass or other document or electronic authority allowing a natural person of a Party to enter, reside or work in the territory of the granting Party;

independent service supplier/professional means a natural person of a Party who:

- (a) is a self-employed services supplier working on a contractual basis, without a requirement for commercial presence;
- (b) has advanced technical or professional skills and a valid contract which enables them to work in the territory of the other Party; and
- (c) has a qualification resulting from three or more years of formal post-secondary school education leading to a recognised degree or diploma in the field in which the natural person wishes to supply their services;

installer and servicer means a natural person who is an installer or servicer of machinery or equipment, where such installation or servicing by the supplying company is a condition of

purchase of the said machinery or equipment. An installer or servicer cannot perform services which are not related to the service activity which is the subject of the contract;

intra-corporate transferee means an executive, manager or a specialist who is an employee of a service supplier or investor of a Party with a commercial presence in the territory of the other Party and who have been so employed for a period not less than one year immediately preceding the date of the application for temporary entry where:

- (a) **executive** means a natural person within an organisation who primarily directs the management 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 supply of a service nor the operation of an investment;
- (b) **manager** means a natural person within an organisation who primarily directs the organisation or a department 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; and exercises discretionary authority over day-to-day operations. This does not include a first-line supervisor, unless the employees supervised are professionals, nor does this include an employee who primarily performs tasks necessary for the supply of the service or the operation of an investment; and
- (c) **specialist** means a natural person within an organisation who possesses knowledge at an advanced level of technical expertise and proprietary knowledge on the services, research, equipment, techniques, or management of the organisation;

natural person of a Party means:

- (a) for Korea, a Korean national within the meaning of the *Nationality Act*, or its successor legislation, or a permanent resident of Korea; and
- (b) for New Zealand, a New Zealand national or a permanent resident under its domestic laws; and

temporary entry means entry into the territory of a Party by a business person covered by this Chapter of the other Party without the intent to establish permanent residence.

Article 9.3 : Scope

1. This Chapter shall apply, as set out in each Party's Schedule of specific commitments in Annex 9-A or 9-B to measures affecting the temporary entry of business persons of a Party into the territory of the other Party. Such business persons may include:

- (a) business visitors;

- (b) independent service suppliers/professionals;
- (c) intra-corporate transferees;
- (d) installers and servicers; or
- (e) contractual service suppliers.

2. This Chapter shall not apply to measures affecting natural persons seeking access to the employment market of the other Party, nor shall it apply to measures regarding citizenship, nationality, residence or employment on a permanent basis.

3. Nothing in this Chapter or Chapter 8 (Cross-Border Trade in Services) or 10 (Investment) shall prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in, its territory, 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 commitments made by a Party under this Agreement. The sole fact of requiring a visa for natural persons of certain countries and not for those of others shall not be regarded as nullifying or impairing commitments made by a Party under this Agreement.

Article 9.4 : Grant of Temporary Entry

1. Each Party shall, in accordance with that Party's Schedule of specific commitments in Annex 9-A or 9-B, grant temporary entry to business persons of the other Party who are otherwise qualified for entry in accordance with Article 9.3.

2. Each Party shall set out in Annexes 9-A and 9-B a Schedule containing its commitments for the entry and temporary stay in its territory of business persons of the other Party. These Schedules of specific commitments shall specify the conditions and limitations for entry and temporary stay, including the requirements and length of stay, for each category of business persons included in each Party's Schedule of specific commitments.

3. Where a Party makes a commitment under paragraphs 1 and 2, that Party shall grant temporary entry or extension of temporary stay to business persons of the other Party provided those business persons:

- (a) follow prescribed application procedures for the immigration formality sought; and
- (b) meet all relevant eligibility requirements for entry to the granting Party.

4. Temporary entry granted pursuant to this Chapter shall not replace the requirements needed to carry out a profession or activity according to the specific laws and regulations in force in the territory of the Party authorising the temporary entry.

5. Any fees imposed in respect of the processing of an immigration formality shall be reasonable and in accordance with domestic laws.

6 Neither Party shall, except as provided for in its Schedule of specific commitments in Annex 9-A or 9-B, require labour market tests or other procedures of similar effect, or impose or maintain any numerical restriction relating to temporary entry as a condition for entry.

Article 9.5 : Transparency

Each Party shall:

- (a) publish, such as on its immigration website, by the date of entry into force of this Agreement, the requirements for temporary entry under this Chapter, including explanatory material and relevant forms and documents that will enable business persons of the other Party to become acquainted with its requirements; and
- (b) upon modifying or amending an immigration measure that affects the temporary entry of business persons, ensure that the information published pursuant to this Article is updated by the date of entry into force of that modification or amendment.

Article 9.6 : Expeditious Application Procedures

1. Where an application for an immigration formality is required by a Party, the Party shall process expeditiously complete applications for immigration formalities or extensions thereof, received from business persons of the other Party covered by Article 9.3.

2. Upon receipt of an application for temporary entry that has been completed and submitted in accordance with its domestic laws and regulations, a Party shall, without undue delay, make a decision on the application and inform the applicant of the decision including, if approved, the period of stay and other conditions.

3. On the request of an applicant, a Party in receipt of a completed application for temporary entry shall provide, without undue delay, information concerning the status of the application.

Article 9.7 : Dispute Settlement

1. The Parties shall endeavour to favourably resolve, through consultations or negotiations between the Parties, any differences or dispute arising out of the implementation of this Chapter.

2. A Party shall not initiate proceedings under Chapter 19 (Dispute Settlement) regarding a refusal to grant temporary entry under this Chapter unless:

- (a) the matter involves a pattern of practice; and
- (b) the business person has exhausted any available administrative remedies regarding the particular matter.

3. The remedies referred to in paragraph 2(b) shall be deemed to be exhausted if a final determination in the matter has not been issued by the relevant competent authority within one year of the institution of an administrative proceeding, and the failure to issue a determination is not attributable to delay caused by the business person.

Article 9.8 : Relation to Other Chapters

Except for this Chapter, Chapters 1 (Initial Provisions and Definitions), 18 (Institutional Provisions), 19 (Dispute Settlement) to the extent permitted by Article 9.7, 20 (General Provisions and Exceptions) and 21 (Final Provisions), and Articles 17.2 (Publication), 17.4 (Administrative Proceedings) and 17.5 (Notification and Provision of Information), nothing in this Agreement shall impose any obligation on a Party regarding its immigration measures.

ANNEX 9-A

KOREA'S SCHEDULE OF SPECIFIC COMMITMENTS ON TEMPORARY ENTRY OF BUSINESS PERSONS

1. Korea requires a business person of New Zealand seeking temporary entry into its territory under the provisions of this Chapter and this Annex to obtain appropriate immigration formalities prior to entry.
2. Korea may refuse to grant temporary entry to a natural person who is likely to be involved in any labour dispute that is in progress and adversely affect the settlement of such labour dispute.

Business Visitors of New Zealand

3. Entry and temporary stay shall be granted to a business visitor of New Zealand for a period of not more than 90 days without requiring that person to obtain an employment authorisation, provided that such person otherwise complies with immigration measures applicable to temporary entry.

Intra-Corporate Transferees of New Zealand

4. Entry and temporary stay shall be granted for a period of up to three years, which may be extended for subsequent periods provided the conditions on which it is based remain in effect, to an intra-corporate transferee of New Zealand, provided that such person otherwise complies with immigration measures applicable to temporary entry.

Contractual Service Suppliers of New Zealand

5. Entry and temporary stay shall be granted for a period up to one year or the period of the contract, whichever is less, to a natural person of New Zealand who is seeking to provide services as a contractual service supplier in a profession as set out in Appendix 9-A-1, provided that such person otherwise complies with immigration measures applicable to temporary entry.
6. Contractual service supplier means a natural person of New Zealand who:
 - (a) is employed or engaged in a specialised occupation that requires theoretical and practical application of specialised knowledge;
 - (b) possesses the necessary academic and professional qualifications and professionally qualified competency-based experience to perform an activity in the sector relevant to the service to be provided in accordance with the laws, regulations or requirements of Korea;

- (c) is engaged in the supply of a contracted service as an employee of an enterprise that has no commercial presence in Korea, where the enterprise obtains a service contract for a period not exceeding one year from an enterprise of Korea, who is final consumer of the services supplied. The contract shall comply with the laws and regulations of Korea;
- (d) has been an employee of the enterprise for a period of not less than one year immediately preceding the date of application for admission; and
- (e) is required to receive no remuneration from an enterprise located in Korea.

7. A labour market test may be required as a condition for temporary entry of contractual service suppliers, or a numerical restriction may be imposed relating to temporary entry of contractual service suppliers.

Appendix 9-A-1

List of Contractual Service Suppliers

A contract is required to be obtained in the following service-supplying activities or subsectors, without conferring entitlement to exercise the professional title of Korea:

- (a) services related to the instalment, management or repair of industrial equipment or machinery, excluding construction and power generation equipment, for a juridical person in Korea who purchases the equipment or the machinery from a juridical person employing the natural person located in New Zealand;
- (b) consultancy services related to technical knowledge or skill in natural sciences applied to information technology, e-business, biotechnology, nanotechnology, digital electronics, and environmental industry;
- (c) consultancy services for foreign accounting standards and auditing, training of Certified Public Accountants, transfer of auditing technology and exchange of information related to accounting, auditing and bookkeeping services to a Korean accounting firm or office through a membership contract;
- (d) architectural services subject to collaboration with architects registered under Korean domestic law in the form of joint contracts;
- (e) management consulting services; and
- (f) professional engineers in the following services:
 - (i) consultancy services related to the installation of computer hardware;
 - (ii) software research and development based implementation services;
 - (iii) data management services;
 - (iv) data system services; or
 - (v) specialty engineering design services for automobiles.

ANNEX 9-B

NEW ZEALAND'S SCHEDULE OF SPECIFIC COMMITMENTS ON TEMPORARY ENTRY OF BUSINESS PERSONS

1. The following sets out New Zealand's commitments in accordance with Article 9.4 in respect of the temporary entry of business persons.
2. For greater certainty, New Zealand reserves the right to adopt or maintain any measure in respect of the supply of a service by a service supplier of Korea through the presence of natural persons of Korea in New Zealand except as set out in these commitments.

General Commitments

Entry in the following categories only	Conditions and Limitations (Including Length of Stay)
Business visitors	With respect to all business visitors, the period of stay shall not exceed a total of 90 days in any calendar year.
Intra-corporate transferees	<p>Senior Managers: A natural person, who has been employed by their employer for at least 12 months prior to their proposed transfer to New Zealand,</p> <p>Entry for a period of initial stay up to a maximum of three years.</p> <p>Specialists: Specialists are responsible for or employed in a particular aspect of an organisation's operations in New Zealand. Skills are assessed in terms of the applicant's employment experience, qualifications, and suitability for the position.</p> <p>Entry for a period of initial stay up to a maximum of three years.</p>
Installers and Servicers	Entry for periods not exceeding three months in any 12 month period.

In addition to the general commitments above on business visitors, intra-corporate transferees, and installers and servicers, New Zealand makes the following sector-specific commitments:

Sectoral Commitments

Entry in the following categories only	Conditions and Limitations (Including Length of Stay)
<p>Independent Service Suppliers (Self-employed services suppliers working on a contractual basis, without a requirement for commercial presence)</p> <p>In the following category only:</p> <p>A. Independent Professionals:</p> <p><u>Definition:</u> Self-employed natural persons with advanced technical or professional skills, working under a valid contract in New Zealand, without the requirement for a commercial presence. Independent professionals must also have:</p> <p>(i) a qualification resulting from three or more years of formal post-secondary school education leading to a recognised degree or diploma; and</p> <p>(ii) six or more years of experience.</p> <p>Both (i) and (ii) must be in the field in which the Independent Professionals wish to supply their professional services.¹</p>	<p>In respect of the services sectors set out in New Zealand’s <i>Schedule of Specific Commitments in the WTO</i> (as currently set out in <i>GATS/SC/62</i>, <i>GATS/SC/62/Suppl.1</i>, and <i>GATS/SC/62/Suppl.2</i>) only and subject to economic needs tests, entry for a period of stay up to a maximum of 12 months</p>

3. Notwithstanding the commitments set out above, New Zealand remains unbound in cases of labour or management disputes, and also with respect to ships’ crews.

4. With respect to audio-visual services, the New Zealand Immigration Policy, based on the *Immigration Act 1987* and the *Immigration Regulations 1999*, stipulates a special procedure for the granting of visas to entertainers, performing artists and associated support personnel for work purposes. To be eligible for a work visa or work permit, such applicants must come within the policy guidelines agreed to between the New Zealand Minister of

¹ These qualifications must be recognised by the appropriate New Zealand authority where under New Zealand domestic laws such recognition is a condition of the provision of that service in New Zealand.

Immigration, independent promoters, agents or producers and the relevant performing artists' unions.

5. All the commitments in respect of the presence of natural persons made in New Zealand's *Schedule of Specific Commitments in the WTO* (as currently set out in *GATS/SC/62*), including any requirements, regulations and additional commitments, apply to the services suppliers of Korea.

CHAPTER 10 INVESTMENT

Article 10.1 : Objectives

The objectives of this Chapter are to encourage and promote the flow of investment between the Parties on a mutually advantageous basis, under conditions of transparency within a stable framework of rules to ensure the protection and security of investments by investors of the other Party within each Party's territory, while recognising the right of the Parties to regulate and the responsibility of governments to protect public health, safety and the environment.

Article 10.2 : Definitions

For the purposes of this Chapter:

appointing authority means:

- (a) in the case of arbitration under the ICSID or ICSID Additional Facility Rules in Article 10.20.3(a) and (b), the Secretary-General of ICSID, and in the case of arbitration under the UNCITRAL Rules in Article 10.20.3(c), the Secretary General of the Permanent Court of Arbitration; or
- (b) any person as agreed between the disputing parties;

claimant means an investor of a Party that is a party to an investment dispute with the other Party;

disputing parties means the claimant and the respondent;

disputing party means either the claimant or the respondent;

enterprise means an enterprise as defined in Article 1.5 (Definitions), and a branch of an enterprise;

enterprise of a Party means an enterprise constituted or organised under the domestic laws of a Party, and a branch located in the territory of a Party and carrying out business activities there;

ICSID Additional Facility Rules means the *Rules Governing the Additional Facility for the Administration of Proceedings by the Secretariat of the International Centre for Settlement of Investment Disputes*;

ICSID Convention means the *Convention on the Settlement of Investment Disputes between States and Nationals of Other States*, done at Washington, 18 March, 1965;

investment means every asset that an investor owns or controls, directly or indirectly, that has the characteristics of an investment, including such characteristics as the commitment of

capital or other resources, the expectation of gain or profit, or the assumption of risk. Forms that an investment may take include:

- (a) an enterprise;
- (b) shares, stocks or other forms of equity participation in an enterprise, including rights derived therefrom;
- (c) bonds, including government issued bonds, debentures, and loans¹ and other forms of debt, and rights derived therefrom;
- (d) futures, options and other derivatives;
- (e) rights under contracts, including turnkey, construction, management, production or revenue-sharing contracts;
- (f) intellectual property rights;
- (g) rights conferred pursuant to law or contract such as concessions, licences, authorisations, and permits;^{2 3} and
- (h) other tangible or intangible, movable or immovable property, and related property rights, such as leases, mortgages, liens, and pledges;⁴

investor of a non-Party means, with respect to a Party, an investor that attempts to make, is making, or has made an investment in the territory of that Party, that is not an investor of either Party;

investor of a Party means a Party or state enterprise thereof, or a national or an enterprise of a Party, that attempts to make, is making, or has made an investment in the territory of the other Party; provided that in any dispute related to an investment of an investor of the Party, a natural person who is a dual national shall be deemed to be exclusively a national of the State of his or her dominant and effective nationality;

New York Convention means the *United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards*, done at New York, 10 June 1958;

¹ Some forms of debt, such as bonds, debentures, and long-term notes, are more likely to have the characteristics of an investment, while other forms of debt such as claims to payment that are immediately due and result from the sale of goods or services, are less likely to have such characteristics.

² Whether a particular type of license, authorisation, permit, or similar instrument (including a concession, to the extent that it has the nature of such an instrument) has the characteristics of an investment depends on such factors as the nature and extent of the rights that the holder has under the law of the Party. Among the licenses, authorisations, permits, and similar instruments that do not have the characteristics of an investment are those that do not create any rights protected under domestic law. For greater certainty, the foregoing is without prejudice to whether any asset associated with the license, authorisation, permit, or similar instrument has the characteristics of an investment.

³ The term “investment” does not include an order or judgment entered in a judicial or administrative action.

⁴ For greater certainty, market share, market access, expected gains, and opportunities for profit-making are not, by themselves, investments.

non-disputing Party means a Party that is not a party to an investment dispute;

protected information means confidential business information or information that is privileged or otherwise protected from disclosure under a Party's domestic laws and regulations, including classified government information;

respondent means a Party against which a claim is made under Section B; and

UNCITRAL Arbitration Rules means the arbitration rules of the United Nations Commission on International Trade Law, as revised in 2010 or as subsequently agreed between the Parties.

Section A : Investment

Article 10.3 : Scope

1. This Chapter applies to measures adopted or maintained by a Party relating to:
 - (a) investors of the other Party;
 - (b) covered investments; and
 - (c) with respect to Articles 10.11 and 10.13, all investments in the territory of the Party.
2. For greater certainty, the provisions of this Chapter do not bind either Party in relation to any act or fact that took place or any situation that ceased to exist before the date of entry into force of this Agreement.
3. This Chapter shall not apply to services supplied in the exercise of governmental authority, as defined in Article 8.2 (Definitions).
4. This Chapter shall not apply to financial services as defined in Article 8.2 (Definitions).

Article 10.4 : Relation to Other Chapters

1. In the event of any inconsistency between this Chapter and another Chapter, the other Chapter shall prevail to the extent of the inconsistency.
2. A requirement by a Party that a service supplier of the other Party post a bond or other form of financial security as a condition of the cross-border supply of a service does not of itself make this Chapter applicable to measures adopted or maintained by the Party relating to such cross-border supply of the service. This Chapter applies to measures adopted or

maintained by the Party relating to the posted bond or financial security, to the extent that such bond or financial security is a covered investment.

Article 10.5 : National Treatment

1. Each Party shall accord to investors of the other Party treatment no less favourable than that it accords, in like circumstances, to its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.
2. Each Party shall accord to covered investments treatment no less favourable than that it accords, in like circumstances, to investments in its territory of its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments.

Article 10.6 : Most-Favoured-Nation Treatment

1. Each Party shall accord to investors of the other Party treatment no less favourable than that it accords, in like circumstances, to investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.
2. Each Party shall accord to covered investments treatment no less favourable than that it accords, in like circumstances, to investments in its territory of investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments.
3. For greater certainty, the treatment referred to in this Article does not encompass international dispute resolution procedures or mechanisms, including those in Section B.

Article 10.7 : Minimum Standard of Treatment⁵

1. Each Party shall accord to covered investments treatment in accordance with the customary international law minimum standard of treatment, including fair and equitable treatment and full protection and security.
2. For greater certainty, the concepts of fair and equitable treatment and full protection and security set out in paragraph 1 do not require treatment in addition to or beyond that which is required by the customary international law minimum standard of treatment and do not create additional substantive rights. The obligation in paragraph 1 to provide:

⁵ This Article shall be interpreted in accordance with Annex 10-A.

- (a) “fair and equitable treatment” includes the obligation not to deny justice in criminal, civil, or administrative adjudicatory proceedings in accordance with the general principle of law of due process; and
- (b) “full protection and security” requires each Party to take such measures as may be reasonably necessary in the exercise of its police powers to ensure the protection and security of the investment.

3. 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 10.8 : Treatment in Case of Armed Conflict or Civil Strife

1. Notwithstanding Article 10.15.5(b), each Party shall accord to investors of the other Party, and to covered investments, treatment no less favourable than that which the Party accords to its own investors and their investments, or investors of any non-Party and their investments, with respect to measures it adopts or maintains relating to losses suffered by investments in its territory owing to war or other armed conflict, or revolt, insurrection, riot, or other civil strife.

2. Notwithstanding paragraph 1, if an investor of a Party, in the situations referred to in paragraph 1, suffers a loss in the territory of the other Party resulting from:

- (a) requisitioning of its covered investment or part thereof by the latter’s forces or authorities; or
- (b) destruction of its covered investment or part thereof by the latter’s forces or authorities, which was not required by the necessity of the situation,

the latter Party shall provide the investor restitution, compensation, or both, as appropriate, for such loss.⁶ Any compensation shall be prompt, adequate, and effective in accordance with paragraphs 2 through 4 of Article 10.9.

3. Paragraph 1 does not apply to existing measures relating to subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance, that would be inconsistent with Article 10.5 but for Article 10.15.5(b).

⁶ For great certainty, in the event of providing both restitution and compensation, their combined value shall not exceed the loss suffered.

Article 10.9 : Expropriation and Compensation⁷

1. Neither Party shall nationalise or expropriate a covered investment either directly or indirectly through measures equivalent to nationalisation or expropriation (hereinafter referred to as “expropriation”), except:

- (a) for a public purpose;
- (b) in a non-discriminatory manner;
- (c) on payment of prompt, adequate, and effective compensation in accordance with paragraphs 2 through 4; and
- (d) in accordance with due process of law.

2. Compensation shall:

- (a) be paid without delay;
- (b) be equivalent to the fair market value of the expropriated investment immediately before the expropriation took place (hereinafter referred to as “the date of expropriation”)
- (c) not reflect any change in value occurring because the intended expropriation had become known earlier; and
- (d) be fully realisable and freely transferable.

3. If the fair market value is denominated in a freely usable currency, the compensation paid shall be no less than the fair market value on the date of expropriation, plus interest at a commercially reasonable rate for that currency, accrued from the date of expropriation until the date of payment.

4. If the fair market value is denominated in a currency that is not freely usable, the compensation paid, converted into the currency of payment at the market rate of exchange prevailing on the date of payment, shall be no less than:

- (a) the fair market value on the date of expropriation, converted into a freely usable currency at the market rate of exchange prevailing on that date; plus
- (b) interest, at a commercially reasonable rate for that freely usable currency, accrued from the date of expropriation until the date of payment.

5. This Article does not apply to the issuance of compulsory licenses granted in relation to intellectual property rights in accordance with the TRIPS Agreement, or to the revocation, limitation, or creation of intellectual property rights, to the extent that such issuance,

⁷ This Article shall be interpreted in accordance with Annex 10-B.

revocation, limitation, or creation is consistent with Chapter 11 (Intellectual Property Rights).⁸

Article 10.10 : Transfers

1. Each Party shall permit all transfers relating to a covered investment to be made freely and without delay into and out of its territory. Such transfers include:

- (a) contributions to capital, including the initial contribution;
- (b) profits, dividends, interest, capital gains, royalty payments, management fees, and technical assistance and other fees;
- (c) proceeds from the sale of all or any part of a covered investment or from the partial or complete liquidation of a covered investment;
- (d) payments made under a contract entered into by the investor, or a covered investment, including payments made pursuant to a loan agreement;
- (e) payments made pursuant to Articles 10.8 and 10.9;
- (f) payments arising out of the settlement of a dispute; and
- (g) earnings and other remuneration of personnel engaged from abroad in connection with that investment.

2. Each Party shall permit transfers relating to a covered investment to be made in a freely usable currency at the market rate of exchange prevailing at the time of transfer.

3. Notwithstanding paragraphs 1 and 2, a Party may prevent or delay a transfer through the equitable, non-discriminatory, and good faith application of its domestic laws and regulations relating to:

- (a) bankruptcy, insolvency, or the protection of the rights of creditors;
- (b) issuing, trading, or dealing in securities, futures, options, or derivatives;
- (c) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities;
- (d) criminal or penal offenses;
- (e) ensuring compliance with orders or judgements in judicial or administrative proceedings;

⁸ For greater certainty, the Parties recognise that, for the purposes of this Article, the term “revocation” of intellectual property rights includes the cancellation or nullification of such rights, and the term “limitation” of intellectual property rights includes exceptions to such rights.

- (f) social security, public retirement or compulsory savings schemes; or
- (g) taxation.

Article 10.11 : Performance Requirements

1. Neither Party shall, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory of an investor of a Party or of a non-Party, impose or enforce any requirement or enforce any commitment or undertaking:⁹

- (a) to export a given level or percentage of goods or services;
- (b) to achieve a given level or percentage of domestic content;
- (c) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;
- (d) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such investment;
- (e) to restrict sales of goods or services in its territory that such investment produces or supplies by relating such sales in any way to the volume or value of its exports or foreign exchange earnings;
- (f) to transfer a particular technology, a production process, or other proprietary knowledge to a person in its territory; or
- (g) to supply exclusively from the territory of the Party the goods that such investment produces or the services that it supplies to a specific regional market or to the world market.

2. Neither Party shall condition the receipt or continued receipt of an advantage, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory of an investor of a Party or of a non-Party, on compliance with any requirement:

- (a) to achieve a given level or percentage of domestic content;
- (b) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;

⁹ For greater certainty, a condition for the receipt or continued receipt of an advantage referred to in paragraph 2 does not constitute a “commitment or undertaking” for the purposes of this paragraph.

- (c) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such investment; or
- (d) to restrict sales of goods or services in its territory that such investment produces or supplies by relating such sales in any way to the volume or value of its exports or foreign exchange earnings.

3. Nothing in paragraph 2 shall be construed to prevent a Party from conditioning the receipt or continued receipt of an advantage, in connection with an investment in its territory of an investor of a Party or of a non-Party, on compliance with a requirement to locate production, supply a service, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory.

4. Paragraph 1(f) does not apply:

- (a) when a Party authorises use of an intellectual property right in accordance with Article 31 of the TRIPS Agreement, or to measures requiring the disclosure of proprietary information that fall within the scope of, and are consistent with, Article 39 of the TRIPS Agreement; or
- (b) when the requirement is imposed or the commitment or undertaking is enforced by a court, administrative tribunal, or competition authority to remedy a practice determined after judicial or administrative process to be anti-competitive under the Party's competition laws.¹⁰

5. Paragraphs 1(a) through (c), and 2(a) and (b), do not apply to qualification requirements for goods or services with respect to export promotion and foreign aid programmes.

6. Paragraphs 1(b), (c), (f), and (g), and 2(a) and (b), do not apply to government procurement.

7. Paragraphs 2(a) and (b) do not apply to requirements imposed by an importing Party relating to the content of goods necessary to qualify for preferential tariffs or preferential quotas.

8. For greater certainty, paragraphs 1 and 2 do not apply to any commitment, undertaking, or requirement other than those set out in those paragraphs.

9. This Article does not preclude enforcement of any commitment, undertaking, or requirement between private parties, where a Party did not impose or require the commitment, undertaking, or requirement.

¹⁰ The Parties recognise that a patent does not necessarily confer market power.

Article 10.12 : Senior Management and Boards of Directors

1. Neither Party shall require that an enterprise of that Party that is a covered investment appoint to senior management positions natural persons of any particular nationality.
2. A Party may require that a majority of the board of directors, or any committee thereof, of an enterprise of that Party that is a covered investment, be of a particular nationality, or resident in the territory of the Party, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.

Article 10.13 : Investment and Environment

Nothing in this Chapter shall be construed to prevent a Party from adopting, maintaining, or enforcing any measure otherwise consistent with this Chapter that it considers appropriate to ensure that investment activity in its territory is undertaken in a manner sensitive to environmental concerns.

Article 10.14 : Denial of Benefits

1. Subject to notification¹¹ to the other Party, a Party may deny the benefits of this Chapter to:
 - (a) investors of the other Party and to the investments of that investor where the investment is being made by an enterprise that is owned or controlled by persons of a non-Party and the enterprise has no substantive business operations in the territory of the other Party; or
 - (b) investors of the other Party and to the investments of that investor where the investment is being made by an enterprise that is owned or controlled by persons of the denying Party and the enterprise has no substantive business operations in the territory of the other Party.
2. A Party that denies benefits pursuant to paragraph 1 shall enter into consultations promptly following notification on the request of the other Party. Such consultations shall be without prejudice to the Parties' rights under Chapter 19 (Dispute Settlement) and under the *WTO Understanding on Rules and Procedures Governing the Settlement of Disputes*.

Article 10.15 : Non-Conforming Measures

1. Articles 10.5, 10.6, 10.11 and 10.12 shall not apply to:

¹¹ A Party shall, to the extent practicable, provide such notification to the other Party prior to denying the benefits of this Chapter.

- (a) any existing non-conforming measure that is maintained by a Party at:
 - (i) the central level of government, as set out by that Party in its Schedule to Annex I; or
 - (ii) a local level of government;
 - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
 - (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Articles 10.5, 10.6, 10.11 and 10.12.
2. Articles 10.5, 10.6, 10.11 and 10.12 do not apply to any measure that a Party adopts or maintains with respect to sectors, subsectors, or activities, as set out in its Schedule to Annex II.
3. Neither Party shall, under any measure adopted after the date of entry into force of this Agreement and covered by its Schedule to Annex II, require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of an investment existing at the time the measure becomes effective.
4. Articles 10.5 and 10.6 do not apply to any measure that is an exception to, or derogation from, a Party's obligations under the TRIPS Agreement, as specifically provided for in that agreement.
5. Articles 10.5, 10.6 and 10.12 do not apply to:
- (a) government procurement; or
 - (b) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance.
6. The Parties will endeavour to progressively remove the non-conforming measures.

Article 10.16 : Special Formalities and Information Requirements

1. Nothing in Article 10.5 shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with covered investments, such as a requirement that covered investments be legally constituted under the laws or regulations of the Party, provided that such formalities do not materially impair the protections afforded by the Party to investors of the other Party and covered investments pursuant to this Chapter.

2. Notwithstanding Articles 10.5 and 10.6, a Party may require an investor of the other Party or its covered investment to provide information concerning that investment solely for informational or statistical purposes. The Party shall protect any confidential business information from any disclosure that would prejudice the competitive position of the investor or the covered investment. Nothing in this paragraph shall be construed to prevent a Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its law.

Article 10.17 : Subrogation

1. If a Party (or any agency, institution, statutory body or corporation designated by it) makes a payment to an investor of that Party under a guarantee, a contract of insurance or other form of indemnity against non-commercial risks it has granted in respect of an investment, the other Party shall recognise the subrogation or transfer of any right or title in respect of such investment. The subrogated or transferred right or claim shall not be greater than the original right or claim of the investor.

2. Where a Party (or any agency, institution, statutory body or corporation designated by it) has made a payment to an investor of that Party and has taken over rights and claims of the investor, that investor shall not, unless authorised to act on behalf of the Party (or any agency, institution, statutory body or corporation designated by it) making the payment, pursue those rights and claims against the other Party.

Section B: Investor State Dispute Settlement

Article 10.18 : Settlement of Investment Disputes between a Party and an Investor of the other Party

1. This Section shall apply to disputes between a Party and an investor of the other Party concerning an alleged breach by the former Party of an obligation under Section A directly concerning a covered investment of the investor of that other Party, provided that such breach causes loss or damage to the investor or its investments.

2. This Section shall not apply to investment disputes which have occurred prior to the entry into force of this Agreement.

3. A national possessing the nationality or citizenship of a Party shall not pursue a claim against that Party under this Section. If a national also possesses the nationality or citizenship of a non-Party, he or she shall be deemed to be exclusively a national of the state of his or her dominant and effective nationality.

Article 10.19 : Consultation and Negotiation

1. In the event of an investment dispute, the claimant and the respondent shall, as far as possible, seek to resolve the dispute through consultation and negotiation, which may include the use of non-binding, third-party procedures.
2. The claimant shall deliver to the respondent a written request for consultations setting forth a brief description of facts regarding the measure or measures at issue.
3. For greater certainty, the initiation of consultations and negotiations shall not be construed as recognition of the jurisdiction of the tribunal.

Article 10.20 : Submission of a Claim to Arbitration

1. If an investment dispute has not been resolved within six months of the receipt by the respondent of a written request for consultations pursuant to Article 10.19.2, the claimant, on its own behalf, may submit to arbitration under this Section a claim:
 - (a) that the respondent has breached an obligation under Section A, relating to the management, conduct, operation, or sale or other disposition of a covered investment; and
 - (b) that the claimant has incurred loss or damage by reason of, or arising out of, that breach.
2. At least 90 days before submitting any claim to arbitration under this Section, a claimant shall deliver to the respondent a written notice of its intention to submit the claim to arbitration (hereinafter referred to as a “notice of intent”). The notice of intent shall specify:
 - (a) the name and address of the claimant;
 - (b) for each claim, the provision of Section A alleged to have been breached and any other relevant provisions of this Agreement;
 - (c) the legal and factual basis for each claim; and
 - (d) the relief sought and the approximate amount of damages claimed.
3. A claimant may submit a claim referred to in paragraph 1 under one of the following alternatives:
 - (a) the ICSID Convention and the *ICSID Rules of Procedure for Arbitration Proceedings*, provided that both the respondent and the non-disputing Party are parties to the ICSID Convention;
 - (b) the ICSID Additional Facility Rules, provided that either the respondent or the non-disputing Party is a party to the ICSID Convention;

- (c) the UNCITRAL Arbitration Rules; or
- (d) if the claimant and respondent agree, to any other arbitration institution or under any other arbitration rules.

4. A claim shall be deemed submitted to arbitration under this Section when the claimant's notice of, or request for, arbitration (hereinafter referred to as "notice of arbitration"):

- (a) referred to in the ICSID Convention is received by the Secretary-General;
- (b) referred to in the ICSID Additional Facility Rules is received by the Secretary-General;
- (c) referred to in the UNCITRAL Arbitration Rules, together with the statement of claim referred to in the UNCITRAL Arbitration Rules, are received by the respondent; or
- (d) referred to under any arbitral institution or arbitral rules selected under paragraph 3(d) is received by the respondent.

A claim asserted by the claimant for the first time after such notice of arbitration is submitted shall be deemed submitted to arbitration under this Section on the date of its receipt under the applicable arbitral rules.

5. The arbitration rules applicable under paragraph 3, and in effect on the date the claim or claims were submitted to arbitration under this Section, shall govern the arbitration except to the extent modified by this Agreement.

6. The claimant shall provide with the notice of arbitration:

- (a) the name of the arbitrator that the claimant appoints; or
- (b) the claimant's written consent for the appointing authority to appoint that arbitrator.

Article 10.21 : Consent of Each Party to Arbitration

1. Each Party consents to the submission of a claim to arbitration under this Section in accordance with this Agreement.

2. The consent under paragraph 1 and the submission of a claim to arbitration under this Section shall be deemed to satisfy the requirements of:

- (a) Chapter II (Jurisdiction of the Centre) of the ICSID Convention and the ICSID Additional Facility Rules for written consent of the parties to the dispute; and

- (b) Article II of the New York Convention for an “agreement in writing”.

Article 10.22 : Conditions and Limitations on Consent of Each Party

1. No claim shall be submitted to arbitration under this Section if more than three years and six months have elapsed from the date the claimant first acquired, or should have first acquired, knowledge, whichever is the earlier, of a breach of an obligation under Section A causing loss or damage to the claimant.
2. No claim shall be submitted to arbitration under this Section unless:
 - (a) the claimant consents in writing to arbitration in accordance with the procedures set out in this Agreement; and
 - (b) the notice of arbitration is accompanied by the claimant’s written waiver of any right to initiate or continue before any administrative tribunal or court under the domestic laws of either Party, or other dispute settlement procedures, any proceeding with respect to any measure alleged to constitute a breach referred to in Article 10.20.
3. Notwithstanding paragraph 2(b), the claimant may initiate or continue an action that seeks interim injunctive relief and does not involve the payment of monetary damages before a judicial or administrative tribunal of the respondent, provided that the action is brought for the sole purpose of preserving the claimant’s rights and interests during the pendency of the arbitration.

Article 10.23 : Selection of Arbitrators

1. Unless the disputing parties otherwise agree, the tribunal shall comprise three 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.
2. The appointing authority shall serve as appointing authority for an arbitration under this Section.
3. If an arbitral tribunal has not been established within 75 days of the date on which the claim was submitted to arbitration, the appointing authority, on the request of either disputing party, shall appoint, at its own discretion, the arbitrator or arbitrators not yet appointed. The appointing authority shall not appoint a national or permanent resident of either Party as the presiding arbitrator unless the disputing parties otherwise agree.
4. For the purposes of Article 39 of the ICSID Convention and Article 7 of Schedule C to the ICSID Additional Facility Rules, and without prejudice to an objection to an arbitrator on a ground other than nationality:

- (a) the respondent agrees to the appointment of each individual member of a tribunal established under the ICSID Convention or the ICSID Additional Facility Rules; and
- (b) a claimant referred to in Article 10.20.1 may submit a claim to arbitration under this Section, or continue a claim, under the ICSID Convention or the ICSID Additional Facility Rules, only on condition that the claimant agrees in writing to the appointment of each individual member of the tribunal.

Article 10.24 : Place of Arbitration

1. The disputing parties may agree on the legal place of any arbitration under the arbitral rules applicable under Article 10.20.3. If the disputing parties fail to reach agreement, the tribunal shall determine the place in accordance with the applicable arbitral rules, provided that the place shall be in the territory of a State that is a party to the New York Convention.

2. On the request of a disputing party, and unless the disputing parties otherwise agree, the tribunal may determine the location of meetings, including consultations and hearings, taking into consideration appropriate factors, including the convenience of the parties and the arbitrators, the location of the subject matter, and the proximity of evidence. The preceding sentence is without prejudice to any appropriate factors a tribunal may consider under paragraph 1.

Article 10.25 : Interpretation of Agreement

1. The tribunal shall, on the request of the respondent, request a joint interpretation of the Joint Commission of any provision of this Agreement that is in issue in a dispute. The Joint Commission shall submit in writing any joint decision declaring its interpretation to the tribunal within 60 days of delivery of the request.

2. A joint decision issued under paragraph 1 by the Joint Commission shall be binding on the tribunal, and any award must be consistent with that joint decision. If the Joint Commission fails to issue such a decision within 60 days, the tribunal shall decide the issue on its own account.

3. The non-disputing Party may make oral and written submissions to the tribunal regarding the interpretation of this Agreement. On the request of a disputing party, the non-disputing Party shall resubmit its oral submissions in writing.

Article 10.26 : Conduct of the Arbitration

1. The tribunal shall have the authority to accept and consider written *amicus curiae* submissions that may assist the tribunal in evaluating the submissions and arguments of the disputing parties from a person or entity that is not a disputing party. In determining whether

to accept such a filing, the tribunal shall consider, among other things, the extent to which the *amicus curiae* has a significant interest in the proceeding. The tribunal shall provide the disputing parties with an opportunity to respond to such written submissions.

2. Without prejudice to a tribunal's authority to address other objections as a preliminary question, such as an objection that a dispute is not within the competence of the tribunal, including an objection to the tribunal's jurisdiction, a tribunal shall address and decide as a preliminary question any objection by the respondent that, as a matter of law, a claim submitted is not a claim for which an award in favour of the claimant may be made under Article 10.30:

- (a) such objection shall be submitted to the tribunal as soon as possible after the tribunal is constituted, and in no event later than the date the tribunal fixes for the respondent to submit its counter-memorial (or, in the case of an amendment to the notice of arbitration, the date the tribunal fixes for the respondent to submit its response to the amendment);
- (b) on receipt of an objection under this paragraph, the tribunal shall suspend any proceedings on the merits, establish a schedule for considering the objection consistent with any schedule it has established for considering any other preliminary question, and issue a decision or award on the objection, stating the grounds therefor;
- (c) in deciding an objection under this paragraph, the tribunal shall assume to be true the claimant's factual allegations in support of any claim in the notice of arbitration (or any amendment thereof) and, in disputes brought under the UNCITRAL Arbitration Rules, the statement of claim referred to in the relevant Article of the UNCITRAL Arbitration Rules. The tribunal may also consider any relevant facts not in dispute; or
- (d) the respondent does not waive any objection as to competence, including an objection to jurisdiction, or any argument on the merits merely because the respondent did or did not raise an objection under this paragraph or make use of the expedited procedure set out in paragraph 3.

3. In the event that the respondent so requests within 45 days of the tribunal being constituted, the tribunal shall decide on an expedited basis an objection under paragraph 2 or any objection that the dispute is not within the tribunal's competence, including an objection that the dispute is not within the tribunal's jurisdiction. The tribunal shall suspend any proceedings on the merits and issue a decision or award on the objection(s), stating the grounds therefor, no later than 150 days after the date of the request. However, if a disputing party requests a hearing, the tribunal may take an additional 30 days to issue the decision or award. Regardless of whether a hearing is requested, a tribunal may, on a showing of extraordinary cause, delay issuing its decision or award by an additional brief period, which may not exceed 30 days.

4. When it decides a respondent's objection under paragraph 2 or 3, the tribunal may, if warranted, award to the prevailing disputing party reasonable costs and attorney's fees

incurred in submitting or opposing the objection. In determining whether such an award is warranted, the tribunal shall consider whether either the claimant's claim or the respondent's objection was frivolous, and shall provide the disputing parties a reasonable opportunity to comment.

5. A respondent shall not assert as a defence, counterclaim, right of set-off, or for any other reason that the claimant has received or will receive indemnification or other compensation for all or part of the alleged damages pursuant to an insurance or guarantee contract.

6. A tribunal may order an interim measure of protection to preserve the rights of a disputing party, or to ensure that the tribunal's jurisdiction is made fully effective, including an order to preserve evidence in the possession or control of a disputing party or to protect the tribunal's jurisdiction. A tribunal shall not order attachment or enjoin the application of a measure alleged to constitute a breach referred to in Article 10.20. For the purposes of this paragraph, an order includes a recommendation.

7. In any arbitration conducted under this Section, on the request of a disputing party, a tribunal shall, before issuing a decision or award on liability, transmit its proposed decision or award to the disputing parties and non-disputing Party. Within 60 days of the tribunal transmitting its proposed decision or award, the disputing parties may submit written comments to the tribunal concerning any aspect of its proposed decision or award. The tribunal shall consider any such comments and issue its decision or award not later than 45 days after the expiration of the 60 day comment period.

8. The interim review procedure of disputing parties for the proposed decision or award in paragraph 7 shall not apply in any arbitration conducted pursuant to this Section for which an appeal has been made available pursuant to paragraph 9.

9. If a separate multilateral agreement enters into force between the Parties that establishes an appellate body for the purposes of reviewing awards rendered by tribunals constituted pursuant to international trade or investment arrangements to hear investment disputes, the Parties shall strive to reach an agreement that would have such appellate body review decisions and awards rendered under this Article and Article 10.30 in arbitrations commenced after the multilateral agreement enters into force between the Parties.

10. Unless the disputing parties otherwise agree, consistent with the applicable arbitration rules, English and Korean shall be the official languages to be used in the entire arbitration proceedings, including all hearings, submissions, decisions, and awards.

Article 10.27 : Transparency of Arbitral Proceedings

1. Subject to paragraphs 2 through 4, the respondent shall, after receiving the following documents, promptly transmit them to the non-disputing Party and make them publicly available:

- (a) the notice of intent;

- (b) the notice of arbitration;
- (c) pleadings, memorials, and briefs submitted to the tribunal by a disputing party and any written submissions submitted pursuant to Articles 10.25.3 and 10.26.1;
- (d) minutes or transcripts of hearings of the tribunal, where available; and
- (e) orders, awards, and decisions of the tribunal.

2. The tribunal shall conduct hearings open to the public and shall determine, in consultation with the disputing parties, the appropriate logistical arrangements. However, any disputing party that intends to use information designated as protected information in a hearing shall so advise the tribunal. The tribunal shall make appropriate arrangements to protect the information from disclosure which may include closing the hearing for the duration of any discussion of protected information.

3. Nothing in this Section, including paragraph 4(d), requires a respondent to disclose protected information or to furnish or allow access to information that it may withhold in accordance with Article 20.2 (Security Exceptions) or 20.7 (Disclosure of Information).

4. Any protected information that is submitted to the tribunal shall be protected from disclosure in accordance with the following procedures:

- (a) subject to subparagraph (d), neither the disputing parties nor the tribunal shall disclose to any non-disputing Party or to the public any protected information where the disputing party that provided the information clearly designates it in accordance with subparagraph (b);
- (b) any disputing party claiming that certain information constitutes protected information shall clearly designate the information according to any schedule set by the tribunal;
- (c) a disputing party shall, according to any schedule set by the tribunal, submit a redacted version of the document that does not contain the information. Only the redacted version shall be disclosed in accordance with paragraph 1;
- (d) the tribunal, subject to paragraph 3, shall decide any objection by a disputing party regarding the designation of information claimed to be protected information. If the tribunal determines that such information was not properly designated, the disputing party that submitted the information may:
 - (i) withdraw all or part of its submission containing such information; or
 - (ii) agree to resubmit complete and redacted documents with corrected designations in accordance with the tribunal's determination and subparagraph (c)

In either case, the other disputing party shall, whenever necessary, resubmit complete and redacted documents which either remove the information withdrawn under sub-subparagraph (i) by the disputing party that first submitted the information or redesignate the information consistent with the designation under sub-subparagraph (ii) of the disputing party that first submitted the information; and

- (e) On the request of a respondent, the Joint Commission shall consider issuing a decision in writing regarding a determination by the tribunal that information claimed to be protected was not properly designated. If the Joint Commission issues a decision within 60 days of such a request, it shall be binding on the tribunal, and any decision or award issued by the tribunal must be consistent with that decision. If the Joint Commission does not issue a decision within 60 days, and provided that the non-disputing Party submits a written statement to the Joint Commission within that period that it agrees with the tribunal's determination, the tribunal's determination shall remain in effect.

5. Nothing in this Section requires a respondent to withhold from the public information required to be disclosed by its laws.

Article 10.28 : Governing Law

1. Subject to paragraph 2, when a claim is submitted under Article 10.20.1, the tribunal shall decide the issues in dispute in accordance with this Agreement and applicable rules of international law.

2 A decision of the Joint Commission on the interpretation of a provision of this Agreement under Article 18.2.2 shall be binding on a tribunal, and any decision or award issued by a tribunal must be consistent with that decision.

Article 10.29 : Consolidation

1. Where two or more claims have been submitted separately to arbitration under Article 10.20.1 and the claims have a question of law or fact in common and arise out of the same events or circumstances, any disputing party may seek a consolidation order in accordance with the agreement of all the disputing parties sought to be covered by the order or the terms of paragraphs 2 through 10.

2. A disputing party that seeks a consolidation order under this Article shall deliver, in writing, a request to the appointing authority and to all the disputing parties sought to be covered by the order and shall specify in the request:

- (a) the names and addresses of all the disputing parties sought to be covered by the order;

- (b) the nature of the order sought; and
- (c) the grounds on which the order is sought.

3. Unless the appointing authority finds within 30 days of receiving a request under paragraph 2 that the request is manifestly unfounded, a tribunal shall be established under this Article.

4. Unless all the disputing parties sought to be covered by the order otherwise agree, a tribunal established under this Article shall comprise three arbitrators:

- (a) one arbitrator appointed by agreement of the claimants;
- (b) one arbitrator appointed by the respondent; and
- (c) the presiding arbitrator appointed by the appointing authority, provided, however, that the presiding arbitrator shall not be a national of either Party.

5. If, within 60 days of the appointing authority receives a request made under paragraph 2, the respondent fails or the claimants fail to appoint an arbitrator in accordance with paragraph 4, the appointing authority, on the request of any disputing party sought to be covered by the order, shall appoint the arbitrator or arbitrators not yet appointed. If the respondent fails to appoint an arbitrator, the appointing authority shall endeavour to appoint a national of the respondent, and if the claimants fail to appoint an arbitrator, the appointing authority shall endeavour to appoint a national of the non-disputing Party.

6. Where a tribunal established under this Article is satisfied that two or more claims that have been submitted to arbitration under Article 10.20.1 have a question of law or fact in common, and arise out of the same events or circumstances, the tribunal may, in the interest of fair and efficient resolution of the claims, and after hearing the disputing parties, by order:

- (a) assume jurisdiction over, and hear and determine together, all or part of the claims;
- (b) assume jurisdiction over, and hear and determine one or more of the claims, the determination of which it believes would assist in the resolution of the others; or
- (c) instruct a tribunal previously established under Article 10.23 to assume jurisdiction over, and hear and determine together, all or part of the claims, provided that:
 - (i) that tribunal, on the request of any claimant not previously a disputing party before that tribunal, shall be reconstituted with its original members, except that the arbitrator for the claimants shall be appointed pursuant to paragraphs 4(a) and 5; and
 - (ii) that tribunal shall decide whether any prior hearing shall be repeated.

7. Where a tribunal has been established under this Article, a claimant that has submitted a claim to arbitration under Article 10.20.1 and that has not been named in a request made under paragraph 2 may make a written request to the tribunal that it be included in any order made under paragraph 6, and shall specify in the request:

- (a) the name and address of the claimant;
- (b) the nature of the order sought; and
- (c) the grounds on which the order is sought.

The claimant shall deliver a copy of its request to the appointing authority.

8. A tribunal established under this Article shall conduct its proceedings in accordance with the UNCITRAL Arbitration Rules, except as modified by this Section.

9. A tribunal established under Article 10.23 shall not have jurisdiction to decide a claim, or a part of a claim, over which a tribunal established or instructed under this Article has assumed jurisdiction.

10. On application of a disputing party, a tribunal established under this Article, pending its decision under paragraph 6, may order that the proceedings of a tribunal established under Article 10.23 be stayed, unless the latter tribunal has already adjourned its proceedings.

Article 10.30 : Awards

1. Where a tribunal makes a final award against a respondent, the tribunal may award, separately or in combination, only:

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

2. For greater certainty, when an investor of a Party submits a claim to arbitration under Article 10.20.1, it may recover only for loss or damage that it has incurred in its capacity as an investor of a Party.

3. A tribunal may also award costs and attorney's fees in accordance with this Section and the applicable arbitration rules.

4. A tribunal shall not award punitive damages.

5. An award made by a tribunal shall have no binding force except between the disputing parties and in respect of the particular case.

6. Subject to paragraph 7 and the applicable review procedure for an interim award, a disputing party shall abide by and comply with an award without delay.

7. A disputing party shall not seek enforcement of a final award until:

(a) in the case of a final award made under the ICSID Convention:

(i) 120 days have elapsed from the date the award was rendered and no disputing party has requested revision or annulment of the award; or

(ii) revision or annulment proceedings have been completed; and

(b) in the case of a final award under the ICSID Additional Facility Rules, the UNCITRAL Arbitration Rules, or the rules selected pursuant to Article 10.20.3(d):

(i) 90 days have elapsed from the date the award was rendered and no disputing party has commenced a proceeding to revise, set aside, or annul the award; or

(ii) a court has dismissed or allowed an application to revise, set aside, or annul the award and there is no further appeal.

8. Each Party shall ensure that an award can be recognised and enforced in its jurisdiction.

9. A claim that is submitted to arbitration under this Section shall be considered to arise out of a commercial relationship or transaction for the purposes of Article I of the New York Convention.

Article 10.31 : Service of Documents

Delivery of notice and other documents on a Party shall be made to the place named for that Party in Annex 10-D.

ANNEX 10-A

CUSTOMARY INTERNATIONAL LAW

The Parties confirm their shared understanding that “customary international law” generally and as specifically referenced in Article 10.7 results from a general and consistent practice of States that they follow from a sense of legal obligation. With regard to Article 10.7, the customary international law minimum standard of treatment of aliens refers to all customary international law principles that protect the economic rights and interests of aliens.

ANNEX 10-B

EXPROPRIATION

1. An action or a series of actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right in an investment.
2. Expropriation may be either direct or indirect:
 - (a) direct expropriation occurs when a Party takes an investor's property outright, by nationalisation or other direct expropriation through formal transfer of title or outright seizure; and
 - (b) indirect expropriation occurs when a Party takes an investor's property through an action or a series of actions which have an effect equivalent to direct expropriation, without formal transfer of title or outright seizure.
3. The determination of whether an action or a series of actions by a Party, in a specific fact situation, constitutes an indirect expropriation, requires a case-by-case, fact-based inquiry that considers, among other factors:
 - (a) the economic impact of the government action, although the fact that an action or a series of actions by a Party has an adverse effect on the economic value of an investment, standing alone, does not establish that an indirect expropriation has occurred;
 - (b) whether the government action breaches the government's prior binding written commitment to the investor whether by contract, licence or other legal document; and
 - (c) the character of the government action including its objectives and context.¹
4. In order to constitute indirect expropriation, the Party's deprivation of the investor's property must be so severe in the light of its purpose that it cannot be reasonably viewed as having been adopted and applied in good faith.
5. Non-discriminatory regulatory actions by a Party that are designed and applied to protect legitimate public welfare objectives, such as public health, safety, the environment, and real estate price stabilisation (through, for example, measures to improve the housing conditions for low-income households), do not constitute indirect expropriations.²

¹ For actions taken by Korea, a relevant consideration could include whether the investor bears a disproportionate burden such as a special sacrifice that exceeds what the investor or investment should be expected to endure for the public interest.

² For greater certainty, the list of "legitimate public welfare objectives" in this paragraph is not exhaustive.

ANNEX 10-C

SUBMISSION OF A CLAIM TO ARBITRATION

Korea

1. Notwithstanding Article 10.22.2, an investor of New Zealand shall not submit to arbitration under Section B a claim that Korea has breached an obligation under Section A, if the investor has alleged that breach of an obligation under Section A in any proceedings before a court or administrative tribunal of Korea.

2. For greater certainty, where an investor of New Zealand makes an allegation that Korea has breached an obligation under Section A before a court or administrative tribunal of Korea, that election shall be final, and the investor shall not thereafter allege that breach in an arbitration under Section B.

ANNEX 10-D

SERVICE OF DOCUMENTS ON A PARTY UNDER SECTION B

Korea

Notices and other documents in disputes under Section B shall be served on Korea by delivery to:

International Legal Affairs Division
Ministry of Justice of the Republic of Korea
Building #1, Government Complex-Gwacheon
47, Gwanmun-ro, Gwacheon-si, Gyeonggi-do
Republic of Korea

New Zealand

Notices and other documents in disputes under Section B shall be served on New Zealand by delivery to:

The Secretary
Ministry of Foreign Affairs and Trade
195 Lambton Quay
Private Bag 18-901
Wellington
New Zealand

ANNEX 10-E

TAXATION AND EXPROPRIATION

The determination of whether a taxation measure, in a specific fact situation, constitutes an expropriation requires a case-by-case, fact-based inquiry that considers all relevant factors relating to the investment, including the factors listed in Annex 10-B and the following considerations:

- (a) the imposition of taxes does not generally constitute an expropriation. The mere introduction of a new taxation measure or the imposition of a taxation measure in more than one jurisdiction in respect of an investment generally does not in and of itself constitute an expropriation;
- (b) a taxation measure that is consistent within internationally recognised tax policies, principles, and practices should not constitute an expropriation. In particular, a taxation measure aimed at preventing the avoidance or evasion of taxation measures generally does not constitute an expropriation;
- (c) a taxation measure that is applied on a non-discriminatory basis, as opposed to a taxation measure that is targeted at investors of a particular nationality or at specific taxpayers, is less likely to constitute an expropriation; and
- (d) a taxation measure generally does not constitute an expropriation if it was already in force when the investment was made and information about the measure was publicly available.

CHAPTER 11 INTELLECTUAL PROPERTY RIGHTS

Article 11.1 : Definitions

For the purposes of this Chapter:

intellectual property refers to all categories of intellectual property that are the subject of Sections 1 through 7 of Part II of the TRIPS Agreement, namely copyright and related rights; trademarks; geographical indications; industrial designs; patents; layout designs (topographies) of integrated circuits; protection of undisclosed information; and also includes the protection of plant varieties.

Article 11.2 : Basic Principles

1. The Parties recognise the importance of intellectual property in promoting economic and social development, particularly in the digital economy, technological innovation and trade.
2. The Parties recognise the need to achieve a balance between the rights of right holders and the legitimate interests of users and the community with regard to protected subject matter.

Article 11.3 : General Provisions

1. Each Party shall provide in its territory to the nationals of the other Party adequate and effective protection and enforcement of intellectual property rights, while ensuring that measures to enforce those rights do not themselves become barriers to legitimate trade.
2. A Party may provide for more extensive protection and enforcement of intellectual property rights under its law than this Chapter requires, provided that the additional protection and enforcement are not inconsistent with this Chapter.
3. The Parties affirm their existing rights and obligations under the TRIPS Agreement and any other multilateral agreement relating to intellectual property to which both Parties are party.
4. In respect of all categories of intellectual property covered by this Chapter, each Party shall accord to the nationals of the other Party treatment no less favourable than that it accords to its own nationals with regard to the protection of intellectual property rights and any benefits derived from such rights.¹

¹ For the purposes of this Chapter, a 'national' of a Party shall include, in respect of the relevant right, any person of that Party that would meet the criteria for eligibility for protection of that right provided for in the agreements referred to in Article 11.5.1 and the TRIPS Agreement.

5. The obligation provided for in paragraph 4 is subject to:
 - (a) the limitations and exceptions provided in the TRIPS Agreement and those multilateral agreements concluded under the auspices of World Intellectual Property Organization (hereinafter referred to as “WIPO”); and
 - (b) the relevant reservations permitted by those multilateral agreements concluded under the auspices of WIPO.
6. Each Party shall establish and maintain transparent intellectual property rights regimes and systems that:
 - (a) provide certainty over the protection and enforcement of intellectual property rights;
 - (b) minimise the administrative costs required for businesses to comply with its intellectual property system; and
 - (c) facilitate international trade through the dissemination of ideas, technology and creative works.
7. The Parties shall be free to establish their own regime for the exhaustion of intellectual property rights.

Article 11.4 : Trademarks

1. Neither Party shall require, as a condition of registration, that trademarks be visually perceptible, nor shall either Party deny registration of a trademark solely on the grounds that its sign is composed of a sound or a scent.²
2. Each Party shall provide that trademarks shall include collective marks and certification marks.
3. Each Party shall provide 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, at least for goods or services that are identical or similar to those goods or services with respect to which the owner’s trademark is registered, where such use would result in a likelihood of confusion. In the case of the use of an identical sign, for identical goods or services, the likelihood of confusion shall be presumed.
4. Each Party may provide limited exceptions to the rights conferred by a trademark, such as fair use of descriptive terms, provided that such exceptions take account of the legitimate interests of the owner of the trademark and of third parties.

² A Party may require an adequate description, which can be represented graphically, of the trademark.

5. Neither Party shall require, as a condition for determining that a trademark is a well-known mark, that the trademark has been registered in the territory of that Party or in another jurisdiction. Additionally, neither Party shall deny remedies or relief with respect to well-known marks solely because of the lack of:

- (a) a registration;
- (b) inclusion on a list of well-known marks; or
- (c) prior recognition of the trademark as well-known.

6. Article 6bis of the *Paris Convention for the Protection of Industrial Property*, done on 20 March 1883 shall apply, *mutatis mutandis*, to goods or services that are not identical or similar to those identified by a well-known trademark,³ whether registered or not, provided that use of that trademark in relation to those goods or services would indicate a connection between those goods or services and the owner of the trademark, and provided that the interests of the owner of the trademark are likely to be damaged by such use.

7. Each Party shall provide for appropriate measures to refuse or cancel the registration and prohibit the use of a trademark that is identical or similar to a well-known trademark, for related goods or services, if the use of that trademark is likely to cause confusion, or mistakes, or deception, risk of association of the trademark with a well-known trademark, or constitutes unfair exploitation of the reputation of the well-known trademark.

8. Each Party shall provide a system for the registration of trademarks in which the reasons for a refusal to register a trademark shall be communicated in writing and may be provided electronically to the applicant, who will have the opportunity to contest such refusal and to appeal a final refusal judicially. Each Party shall provide that third parties may oppose the registration of a trademark. Each Party shall provide a publicly available electronic database of trademark applications and trademark registrations.

9. Each Party shall provide that initial registration and each renewal of a registration of a trademark shall be for a term of no less than 10 years.

10. Neither Party shall require recordation of trademark licenses to establish the validity of the license, to assert any rights in a trademark, or for other purposes.

11. Each Party shall provide a system that permits owners to assert rights in trademarks and interested parties to challenge rights in trademarks through administrative or judicial means, or both.

³ For the purposes of determining whether a trademark is well-known, neither Party shall require that the reputation of the trademark extend beyond the sector of the public that normally deals with the relevant goods and services.

Article 11.5 : Copyright and Related Rights

1. Each Party shall comply with Articles 1 through 21 of the *Berne Convention for the Protection of Literary and Artistic Works*, done at 24 July 1971 (hereinafter referred to as the “Berne Convention”) and the Appendix thereto. However, the Parties shall not have rights or obligations under this Agreement in respect of the rights conferred under Article *6bis* of the Berne Convention or the rights derived therefrom.
2. Each Party shall provide that authors,⁴ producers of phonograms, and broadcasting organisations⁵ have the right to authorise or prohibit all reproduction of their works, phonograms and broadcasts⁶ in any manner or form.
3. Each Party shall provide performers with the right to prohibit the reproduction of a fixation of a performance⁷ where such fixation has been made without the authorisation of the performer.
4. Each Party may provide for limitations or exceptions to the rights described in paragraphs 2 and 3 in certain special cases that do not conflict with a normal exploitation of the work and do not unreasonably prejudice the legitimate interests of the right holder.
5. Each Party shall provide adequate legal protection and effective legal remedies against the circumvention of effective technological measures that are used by copyright and related rights holders in connection with the exercise of their rights under each Party’s domestic laws and that restrict acts, in respect of their works, which are not authorised by the copyright and related rights holders concerned or permitted by law.
6. Each Party may provide for exceptions and limitations to measures implementing paragraph 5 in accordance with its domestic laws and the relevant international agreements to which it is party.
7. Each Party shall provide for adequate and effective legal protection against any person knowingly performing any of the following acts knowing, or having reasonable grounds to know, that by doing so, it will induce, enable, facilitate or conceal an infringement of any copyright or related rights as provided by the domestic laws of the Party:

⁴ A Party may provide that an author includes a person by whom the arrangements necessary for the making of a phonogram are undertaken.

⁵ For the purpose of this Chapter, authors, performers, producers of phonograms and broadcasting organisations refer also to any successors in title.

⁶ With respect to the protection of phonograms, a Party may apply the criterion of fixation instead of the criterion of publication. With respect to the protection of broadcasts, a Party may protect broadcasts only if the headquarter of the broadcasting organisation is situated in the other Party’s territory and the broadcast was transmitted from a transmitter situated in the other Party’s territory.

⁷ With respect to this Chapter, a “performance” means a performance fixed in a phonogram unless otherwise specified.

- (a) the removal or alteration of any electronic rights management information⁸ without authority; or
- (b) the distribution, importation for distribution, broadcasting, communication or making available to the public, without authority, of works or copies of the works or other subject matter protected under this Chapter knowing that electronic rights management information has been removed or altered without authority.

Article 11.6 : Enforcement

1. Each Party shall ensure that the measures, procedures and remedies are available under the Parties' legislation so as to permit effective action against any act of infringement of intellectual property rights covered by this Chapter.
2. Each Party shall provide for effective enforcement procedures to curtail repetitive copyright and related rights infringement by means of the internet.

Article 11.7 : Contact Points

The Parties shall designate contact points to facilitate communications between the Parties on any matter covered by this Chapter, and provide details of such contact points to the other Party. The Parties shall notify each other promptly of any amendments to the details of their contact points.

Article 11.8 : Exchange of Information

1. A Party shall, on the request of the other Party, provide information relating to:
 - (a) any new laws that enter into effect in relation to intellectual property;
 - (b) changes to, and developments in, the implementation of intellectual property systems aimed at promoting the effective and efficient registration or grant of intellectual property rights; and
 - (c) developments in approaches to intellectual property rights enforcement.
2. Any information provided under this Article shall be conveyed through the contact points referred to in Article 11.7.

⁸ For the purposes of this Chapter, "rights management information" means any information provided by right holders which identifies the work or other subject matter covered by this Chapter, the author or any other right holder, or information about the terms and conditions of use of the work or other subject matter, and any numbers or codes that represent such information.

Article 11.9 : Co-operation

1. The Parties agree to co-operate with a view to ensuring effective protection of intellectual property rights and eliminating trade in goods or services infringing intellectual property rights subject to their respective laws, rules, regulations and government policies.
2. The Parties shall encourage and facilitate the development of contacts and co-operation between the Parties' respective government agencies, educational institutions, and other organisations with an interest in the field of intellectual property rights.
3. A Party shall, on the request of the other Party, give due consideration to any specific co-operation proposal made by the other Party relating to the protection or enforcement of intellectual property rights.
4. Any proposal for co-operation shall be conveyed through the contact points referred to in Article 11.7.

Article 11.10 : Genetic Resources, Traditional Knowledge and Folklore

Subject to each Party's international obligations, each Party may establish appropriate measures to protect genetic resources, traditional knowledge and traditional cultural expressions or folklore.

Article 11.11 : Consultations

1. A Party may at any time request consultations with the other Party with a view to seeking a timely and mutually satisfactory resolution in relation to any intellectual property issue, including enforcement, within the scope of this Chapter.
2. Such consultations shall be conducted through the Parties' designated contact points, and shall commence within 30 days of the receipt of the request for consultations, unless the Parties mutually determine otherwise. In the event that consultations fail to resolve any such issue, the requesting Party may refer the issue to the Joint Commission for consideration.
3. Any action taken pursuant to paragraphs 1 and 2 is without prejudice to the rights and obligations of the Parties under Chapter 19 (Dispute Settlement) or under the *WTO Understanding on Rules and Procedures Governing the Settlement of Disputes*.

CHAPTER 12 COMPETITION AND CONSUMER POLICY

Article 12.1 : Objectives

1. The Parties recognise the strategic importance of creating and maintaining open and competitive markets that promote economic efficiency and consumer welfare.
2. To this end each Party is committed to reducing and removing impediments to trade and investment including through:
 - (a) application of competition statutes to all forms of business activity, including both private and public business activities; and
 - (b) application of competition statutes in a manner that does not discriminate between or among economic entities, nor between origin and destination of the production.
3. The Parties recognise that anti-competitive business conduct may frustrate the benefits arising from this Agreement. The Parties undertake to apply their respective competition laws in a manner consistent with this Chapter so as to avoid the benefits of this Agreement in terms of the liberalisation process in goods and services being diminished or cancelled out by anti-competitive business conduct.

Article 12.2 : Definitions

For the purposes of this Chapter:

anti-competitive business conduct means activities that restrict or distort competition in the territory of a Party as a whole or in a substantial part thereof, such as:

- (a) anti-competitive agreements, concerted practices or arrangements between enterprises and decisions by associations of enterprises as specified in the Parties' respective competition laws;
- (b) any abuse of market power by one or more enterprises of a dominant position; and
- (c) mergers or other structural combinations of enterprises which significantly impede effective competition, particularly as a result of the creation or reinforcement of a dominant position in the territory.

These activities may relate to goods and services and may be carried out by any enterprise irrespective of the ownership of that enterprise;

competition authority means:

- (a) for Korea, the Korea Fair Trade Commission or its successor; and
- (b) for New Zealand, the New Zealand Commerce Commission or its successor;

competition laws means:

- (a) for Korea, the *Monopoly Regulation and Fair Trade Act* and its implementing regulations and amendments;
- (b) for New Zealand, the *Commerce Act 1986* and its implementing regulations and amendments; and
- (c) any changes that the above mentioned instruments may undergo after the entry into force of this Agreement; and

consumer protection laws means:

- (a) for Korea, the *Framework Act on Consumer*, the *Fair Labeling and Advertising Act*, the *Consumer Protection in Electronic Commerce, Etc. Act* and their implementing regulations and amendments;
- (b) for New Zealand, the *Fair Trading Act 1986* and its implementing regulations and amendments; and
- (c) any changes that the above mentioned instruments may undergo after the entry into force of this Agreement.

Article 12.3 : Implementation

1. Each Party shall maintain competition laws that proscribe anti-competitive business conduct with the objective of promoting economic efficiency and consumer welfare. These laws and their enforcement shall be consistent with the principles of transparency, comprehensiveness, non-discrimination and procedural fairness.
2. Each Party shall maintain an authority or authorities responsible for the enforcement of its competition laws.
3. Each Party shall provide any person subject to the imposition of a sanction or remedy for violation of its competition laws with the opportunity to be heard and to present evidence, and to seek review of the sanction or remedy in a court of that Party.
4. With regard to transparency, each Party shall make available to the other Party information concerning exemptions provided under its competition laws. Any such exemptions shall be transparent and undertaken on the grounds of public policy or public interest.

Article 12.4 : Co-operation

1. The Parties recognise the importance of co-operation and co-ordination between their respective authorities to promote effective enforcement of competition laws and to fulfil the objectives of this Agreement.
2. Accordingly, the Parties shall co-operate in relation to the enforcement of their respective competition laws and policy, including through technical co-operation, notification, consultation, and exchange of information.

Article 12.5 : Notification

1. Each Party, through its contact points referred to in Article 12.8, shall notify the competition authority of the other Party of an enforcement activity regarding anti-competitive conduct if it:
 - (a) is liable to substantially affect the other Party's important interests;
 - (b) relates to restrictions on competition which are liable to have a direct and substantial effect in the territory of the other Party; or
 - (c) concerns anti-competitive conduct taking place principally in the territory of the other Party.
2. Provided that it is not contrary to the competition laws of the Party and does not affect any investigation being carried out, notification shall be given at an early stage of the enforcement activity.

Article 12.6 : Consultations and Exchange of Information

1. To foster mutual understanding or to address specific matters that arise under this Chapter, the Parties shall, on the request of either Party, enter into consultations on any competition-related issue adversely affecting trade or investment between Parties.
2. Without prejudice to its full freedom of ultimate decision, the Party to which a request for consultations has been addressed shall endeavour to give full and sympathetic consideration to the concerns expressed by the requesting Party.
3. Each Party shall, on the request of the other Party, endeavour to provide information to the other Party to facilitate effective enforcement of their respective competition laws, provided that it is subject to the standards of confidentiality applicable in each Party.
4. No Party shall, except to comply with its domestic legal requirements, release or disclose such information or documents to any person without the written consent of the Party

that provided such information or documents. Where the disclosure of such information or documents is necessary to comply with the domestic legal requirements of a Party, that Party shall notify the other Party before such disclosure is made. The Parties may agree to the public release of information that they do not consider confidential.

Article 12.7 : Technical Co-operation

The Parties may, subject to resources, provide each other with technical co-operation related to the implementation of competition laws and policy. Such technical co-operation activities may include:

- (a) exchange of personnel for training purposes;
- (b) participation of personnel as lecturers or consultants at training courses on competition laws and policies organised by the competition authorities of the Parties; and
- (c) any other form of technical co-operation as mutually decided by the competition authorities of the Parties.

Article 12.8 : Contact Points

Each Party shall designate one or more contact points for the purposes of this Chapter and shall provide details of such contact points to the other Party. The Parties shall notify each other promptly of any changes to the details of their contact points.

Article 12.9 : Cross-Border Consumer Protection

1. The Parties recognise the importance of co-operation and co-ordination on matters related to their consumer protection laws in order to enhance consumer welfare. Accordingly, the Parties shall co-operate, in appropriate cases of mutual concern, in the enforcement of their consumer protection laws, including in such areas as the monitoring of international scams.
2. Nothing in this Article shall limit the discretion of the competition authority of a Party to decide whether to take action in response to a request by an authority of the other Party, nor shall it preclude any of these authorities from taking action with respect to any particular matter.
3. The Parties affirm their commitment to provide protection in their territories from deceptive practices or the use of false or misleading descriptions in trade.
4. Each Party shall provide the legal means under its domestic laws to prevent false, deceptive or misleading labelling of products within its territory.

Article 12.10 : Dispute Settlement

Neither Party shall have recourse to any dispute settlement procedures under this Agreement for any matters arising under this Chapter.

CHAPTER 13 GOVERNMENT PROCUREMENT

Article 13.1 : General Provisions and Objectives

1. The Parties recognise their shared interest in promoting international liberalisation of government procurement markets and continued co-operation on procurement matters in APEC and other appropriate international fora.
2. The Parties recognise the importance of conducting government procurement in accordance with the fundamental principles of the *APEC Non-Binding Principles on Government Procurement* of transparency, value for money, open and effective competition, fair dealing, accountability and due process, and non-discrimination, in order to maximise competitive opportunities for suppliers of the Parties.

Article 13.2 : Definitions

For the purposes of this Chapter:

build-operate-transfer contract and public works concession contract mean any contractual arrangement the primary purpose of which is to provide for the construction or rehabilitation of physical infrastructure, plant, buildings, facilities or other government-owned works and under which, as consideration for a supplier's execution of a contractual arrangement, a procuring entity grants to the supplier, for a specified period of time, temporary ownership or a right to control and operate, and demand payment for the use of such works for the duration of the contract;

commercial goods or services means goods or services of a type generally sold or offered for sale in the commercial marketplace to, and customarily purchased by, non-governmental buyers for non-governmental purposes;

construction service means a service that has as its objective the realisation by whatever means of civil or building works, based on *Division 51 of the United Nations Provisional Central Product Classification* (hereinafter referred to as "CPC");

electronic auction means an iterative process that involves the use of electronic means for the presentation by suppliers of either new prices, or new values for quantifiable non-price elements of the tender related to the evaluation criteria, or both, resulting in a ranking or re-ranking of tenders;

in writing or written means any worded or numbered expression that can be read, reproduced and later communicated. It may include electronically transmitted and stored information;

limited tendering means a procurement method whereby the procuring entity contacts a supplier or suppliers of its choice;

measure means any law, regulation, procedure, administrative guidance or practice, or any action of a procuring entity relating to a covered procurement;

multi-use list means a list of suppliers that a procuring entity has determined satisfy the conditions for participation in that list, and that the entity intends to use more than once;

offset means any condition or undertaking that encourages local development or improves a Party's balance of payments accounts, such as the use of domestic content, the licensing of technology, investment, counter-trade and similar action or requirement;

open tendering means a procurement method whereby all interested suppliers may submit a tender;

person means a natural person or a legal person;

procuring entity means an entity covered in Annex 13-A;

publish means to disseminate information in an electronic or paper medium that is distributed widely and is readily accessible to the general public;

qualified supplier means a supplier that a procuring entity recognises as having satisfied the conditions for participation;

selective tendering means a procurement method whereby only qualified suppliers are invited by the procuring entity to submit a tender;

services includes construction services, unless otherwise specified;

standard means a document approved by a recognised body that provides for common and repeated use, rules, guidelines or characteristics for goods or services, or related processes and production methods, with which compliance is not mandatory. It may also include or deal exclusively with terminology, symbols, packaging, marking or labelling requirements as they apply to a good, service, process or production method;

supplier means a person or group of persons that provides or could provide goods or services; and

technical specification means a tendering requirement that:

- (a) lays down the characteristics of goods or services to be procured, including quality, performance, safety and dimensions, or the processes and methods for their production or provision; or

- (b) addresses terminology, symbols, packaging, marking or labelling requirements, as they apply to a good or service.

Article 13.3 : Scope and Coverage

Application of Agreement

1. This Chapter applies to any measure regarding covered procurement, whether or not it is conducted exclusively or partially by electronic means.

2. For the purposes of this Chapter, “covered procurement” means procurement for governmental purposes:

- (a) of goods, services, or any combination thereof:
 - (i) as specified in Annex 13-A; and
 - (ii) not procured with a view to commercial sale or resale, or for use in the production or supply of goods or services for commercial sale or resale;
- (b) by any contractual means, including purchase; lease; rental or hire purchase, with or without an option to buy; and build-operate-transfer contracts; and public works concession contracts;
- (c) for which the value, as estimated in accordance with this Article, equals or exceeds the relevant threshold specified in Annex 13-A, at the time of publication of a notice in accordance with Article 13.11;
- (d) by a procuring entity; and
- (e) that is not otherwise excluded from coverage under this Chapter.

3. Except where otherwise provided in Annex 13-A, this Chapter does not apply to:

- (a) the acquisition or rental of land, existing buildings or other immovable property or the rights thereon;
- (b) non-contractual agreements or any form of assistance that a Party provides, including co-operative agreements, grants, loans, equity infusions, guarantees and fiscal incentives;
- (c) the procurement or acquisition of fiscal agency or depository services, liquidation and management services for regulated financial institutions or services related to the sale, redemption and distribution of public debt, including loans and government bonds, notes and other securities;

- (d) public employment contracts; or
- (e) procurement conducted:
 - (i) for the specific purpose of providing international assistance, including development aid;
 - (ii) under the particular procedure or condition of an international agreement relating to the stationing of troops or relating to the joint implementation by the signatory countries of a project; or
 - (iii) under the particular procedure or condition of an international organisation, or funded by international grants, loans or other assistance where the applicable procedure or condition would be inconsistent with this Chapter.

4. Where a procuring entity, in the context of covered procurement, requires persons not covered under Annex 13-A to procure in accordance with particular requirements, Article 13.4 shall apply *mutatis mutandis* to such requirements.

Valuation

5. In estimating the value of a procurement for the purposes of ascertaining whether it is a covered procurement, a procuring entity shall:

- (a) neither divide a procurement into separate procurements nor select or use a particular valuation method for estimating the value of a procurement with the intention of totally or partially excluding it from the application of this Chapter; and
- (b) include the estimated maximum total value of the procurement over its entire duration, whether awarded to one or more suppliers, taking into account all forms of remuneration, including:
 - (i) premiums, fees, commissions and interest; and
 - (ii) where the procurement provides for the possibility of options, the total value of such options.

6. Where an individual requirement for a procurement results in the award of more than one contract, or in the award of contracts in separate parts (hereinafter referred to as "recurring contracts"), the calculation of the estimated maximum total value shall be based on:

- (a) the value of recurring contracts of the same type of good or service awarded during the preceding 12 months or the procuring entity's preceding fiscal year, adjusted, where possible, to take into account anticipated changes in the quantity or value of the good or service being procured over the following 12 months; or

- (b) the estimated value of recurring contracts of the same type of good or service to be awarded during the 12 months following the initial contract award or the procuring entity's fiscal year.

7. In the case of procurement by lease, rental or hire purchase of goods or services, or procurement for which a total price is not specified, the basis for valuation shall be:

- (a) in the case of a fixed-term contract:
 - (i) where the term of the contract is 12 months or less, the total estimated maximum value for its duration; or
 - (ii) where the term of the contract exceeds 12 months, the total estimated maximum value, including any estimated residual value;
- (b) where the contract is for an indefinite period, the estimated monthly instalment multiplied by 48; or
- (c) where it is not certain whether the contract is to be a fixed-term contract, subparagraph (b) shall be used.

Article 13.4 : General Principles

Non-Discrimination

1. With respect to any measure regarding covered procurement, a Party, including its procuring entities, shall accord immediately and unconditionally to the goods and services of the other Party and to the suppliers of the other Party offering the goods or services of either Party, treatment no less favourable than the treatment the Party, including its procuring entities, accords to domestic goods, services and suppliers.

2. With respect to any measure regarding covered procurement, a Party, including its procuring entities, shall not:

- (a) treat a locally established supplier less favourably than another locally established supplier on the basis of the degree of foreign affiliation or ownership; or
- (b) discriminate against a locally established supplier on the basis that the goods or services offered by that supplier for a particular procurement are goods or services of the other Party.

Use of Electronic Means

3. When conducting covered procurement by electronic means, a procuring entity shall:

- (a) ensure that the procurement is conducted using information technology systems and software, including those related to authentication and encryption of information, that are generally available and interoperable with other generally available information technology systems and software; and
- (b) maintain mechanisms that ensure the integrity of requests for participation and tenders, including establishment of the time of receipt and the prevention of inappropriate access.

Conduct of Procurement

4. A procuring entity shall conduct covered procurement in a transparent and impartial manner that:
- (a) is consistent with this Chapter, using methods such as open tendering, selective tendering and limited tendering;
 - (b) avoids conflicts of interest; and
 - (c) prevents corrupt practices.

Rules of Origin

5. For the purposes of covered procurement, a Party shall not apply rules of origin to goods or services imported from or supplied from the other Party that are different from the rules of origin the Party applies at the same time in the normal course of trade to imports or supplies of the same goods or services from the same Party.

Offsets

6. With regard to covered procurement, a Party, including its procuring entities, shall not seek, take account of, impose, or enforce any offset.

Measures Not Specific to Procurement

7. Paragraphs 1 and 2 shall not apply to:
- (a) customs duties and charges of any kind imposed on, or in connection with, importation;
 - (b) the method of levying such duties and charges; or
 - (c) other import regulations or formalities and measures affecting trade in services, other than measures governing covered procurement.

Article 13.5 : Exceptions to the Chapter

1. Nothing in this Chapter shall be construed to prevent any Party from taking any action or not disclosing any information which it considers necessary for the protection of its essential security interests relating to the procurement of arms, ammunition or war materials, or to procurement indispensable for national security or for national defence purposes.
2. Subject to the requirement that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties where the same conditions prevail, or a disguised restriction on trade between the Parties, nothing in this Chapter shall be construed to prevent a Party from adopting or maintaining measures:
 - (a) necessary to protect public morals, order, or safety;
 - (b) necessary to protect human, animal or plant life or health;
 - (c) necessary to protect intellectual property; or
 - (d) relating to goods or services of persons with disabilities, of philanthropic or not for profit institutions, or of prison labour.
3. The Parties understand that paragraph 2(b) includes environmental measures necessary to protect human, animal or plant life or health.

Article 13.6 : Disclosure of Information

Provision of Information to Parties

1. On the request of the other Party, a Party shall provide promptly any information necessary to determine whether a procurement was conducted fairly, impartially and in accordance with this Chapter, including information on the characteristics and relative advantages of the successful tender. In cases where release of the information would prejudice competition in future tenders, the Party that receives that information shall not disclose it to any supplier, except after consultation with, and obtaining agreement of, the Party that provided the information.

Non-Disclosure of Information

2. Notwithstanding any other provision of this Chapter, a Party, including its procuring entities, shall not provide to any particular supplier information that might prejudice fair competition between suppliers.¹
3. Nothing in this Chapter shall be construed to require a Party, including its procuring entities, authorities and review bodies, to disclose confidential information where disclosure:

¹ Nothing in this paragraph shall be construed to require New Zealand to withhold information from disclosure in a manner contrary to the *Official Information Act 1982*, or any successor legislation.

- (a) would impede law enforcement;
- (b) might prejudice fair competition between suppliers;
- (c) would prejudice the legitimate commercial interests of particular persons, including the protection of intellectual property; or
- (d) would otherwise be contrary to the public interest.

Article 13.7 : Publication of Information on Procurement Measures

Each Party shall promptly publish:

- (a) its measures relating to government procurement covered by this Chapter; and
- (b) any modifications to such measures in the same manner as the original publication.

Article 13.8 : Qualification of Suppliers

Registration Systems and Qualification Procedures

1. A Party, including its procuring entities, may maintain a supplier registration system under which interested suppliers are required to register and provide certain information.

2. Each Party shall ensure that:

- (a) its procuring entities make efforts to minimise differences in their qualification procedures; and
- (b) where its procuring entities maintain registration systems, the entities make efforts to minimise differences in their registration systems.

3. A Party, including its procuring entities, shall not adopt or apply any registration system or qualification procedure with the purpose or the effect of creating unnecessary obstacles to the participation of suppliers of the other Party in its procurement.

Selective Tendering

4. Where a procuring entity intends to use selective tendering, the entity shall:

- (a) include in the notice of intended procurement at least the information specified in Article 13.11.2(a), (b), (f), (g), (j), and (k) and invite suppliers to submit a request for participation; and

- (b) provide, by the commencement of the time-period for tendering, at least the information specified in Article 13.11.2(c), (d), (e), (h), and (i) to the qualified suppliers that it notifies as specified in Article 13.12.4(b).

5. A procuring entity shall allow all qualified suppliers to participate in a particular procurement, unless the procuring entity states in the notice of intended procurement any limitation on the number of suppliers that will be permitted to tender and the criteria for selecting the limited number of suppliers.

6. Where the tender documentation is not made publicly available from the date of publication of the notice referred to in paragraph 4, a procuring entity shall ensure that those documents are made available at the same time to all the qualified suppliers selected in accordance with paragraph 5.

Multi-Use Lists

7. A procuring entity may maintain a multi-use list of suppliers, provided that a notice inviting interested suppliers to apply for inclusion on the list is:

- (a) published annually;
- (b) where published by electronic means, made available continuously; and
- (c) published in the appropriate medium listed in Annex 13-A.

8. The notice provided for in paragraph 7 shall include:

- (a) a description of the goods or services, or categories thereof, for which the list may be used;
- (b) the conditions for participation to be satisfied by suppliers for inclusion on the list and the methods that the procuring entity will use to verify that a supplier satisfies the conditions;
- (c) the name and address of the procuring entity and other information necessary to contact the entity and obtain all relevant documents relating to the list;
- (d) the period of validity of the list and the means for its renewal or termination, or where the period of validity is not provided, an indication of the method by which notice will be given of the termination of use of the list; and
- (e) an indication that the list may be used for procurement covered by this Chapter.

9. Notwithstanding paragraph 7, where a multi-use list will be valid for three years or less, a procuring entity may publish the notice referred to in paragraph 7 only once, at the beginning of the period of validity of the list, provided that the notice:

- (a) states the period of validity and that further notices will not be published; and
- (b) is published by electronic means and is made available continuously during the period of its validity.

10. A procuring entity shall allow suppliers to apply at any time for inclusion on a multi-use list and shall include on the list all qualified suppliers within a reasonably short period of time.

11. Where a supplier that is not included on a multi-use list submits a request for participation in a procurement based on a multi-use list and all required documents, within the time-period provided for in Article 13.12, a procuring entity shall examine the request. The procuring entity shall not exclude the supplier from consideration in respect of the procurement on the grounds that the entity has insufficient time to examine the request, unless, in exceptional cases, due to the complexity of the procurement, the entity is not able to complete the examination of the request within the time-period allowed for the submission of tenders.

Information on Procuring Entity Decisions

12. A procuring entity shall promptly inform any supplier that submits a request for participation in a procurement or application for inclusion on a multi-use list of the procuring entity's decision with respect to the request or application.

13. Where a procuring entity rejects a supplier's request for participation in a procurement or application for inclusion on a multi-use list, ceases to recognise a supplier as qualified, or removes a supplier from a multi-use list, the entity shall promptly inform the supplier and, on the request of the supplier, promptly provide the supplier with a written explanation of the reasons for its decision.

Article 13.9 : Conditions for Participation

1. A procuring entity shall limit any conditions for participation in a procurement to those that are essential to ensure that a supplier has the legal and financial capacities and the commercial and technical abilities to undertake the relevant procurement.

2. In establishing the conditions for participation, a procuring entity:

- (a) shall not impose the condition that, in order for a supplier to participate in a procurement, the supplier has previously been awarded one or more contracts by a procuring entity of a given Party; and
- (b) may require relevant prior experience where essential to meet the requirements of the procurement.

3. In assessing whether a supplier satisfies the conditions for participation, a procuring entity shall:

- (a) evaluate the financial capacity and the commercial and technical abilities of a supplier on the basis of that supplier's business activities both inside and outside the territory of the Party of the procuring entity; and
- (b) base its evaluation on the conditions that the procuring entity has specified in advance in notices or tender documentation.

4. Where there is supporting evidence, a Party, including its procuring entities, may exclude a supplier on grounds such as:

- (a) bankruptcy;
- (b) false declarations;
- (c) significant or persistent deficiencies in performance of any substantive requirement or obligation under a prior contract or contracts;
- (d) final judgments in respect of serious crimes or other serious offences;
- (e) professional misconduct or acts or omissions that adversely reflect on the commercial integrity of the supplier; or
- (f) failure to pay taxes.

Article 13.10 : Limited Tendering

1. Provided that it does not use this provision for the purposes of avoiding competition among suppliers or in a manner that discriminates against suppliers of the other Party or protects domestic suppliers, a procuring entity may use limited tendering and may choose not to apply Articles 13.8, 13.9, 13.11, 13.12, 13.14, and 13.15 only under any of the following circumstances:

- (a) where,
 - (i) no tenders were submitted or no suppliers requested participation;
 - (ii) no tenders that conform to the essential requirements of the tender documentation were submitted;
 - (iii) no suppliers satisfied the conditions for participation; or
 - (iv) the tenders submitted have been collusive,

provided that the requirements of the tender documentation are not substantially modified;

- (b) where the goods or services can be supplied only by a particular supplier and no reasonable alternative or substitute goods or services exist for any of the following reasons:
 - (i) the requirement is for a work of art;
 - (ii) the protection of patents, copyrights or other exclusive rights; or
 - (iii) due to an absence of competition for technical reasons;
- (c) for additional deliveries by the original supplier of goods or services that were not included in the initial procurement, where a change of supplier for such additional goods or services:
 - (i) cannot be made for economic or technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services or installations procured under the initial procurement; and
 - (ii) would cause significant inconvenience or substantial duplication of costs for the procuring entity;
- (d) insofar as is strictly necessary where, for reasons of extreme urgency brought about by events unforeseeable by the procuring entity, the goods or services could not be obtained in time using open tendering or selective tendering;
- (e) for goods purchased on a commodity market;
- (f) where a procuring entity procures a prototype or a first good or service that is developed at its request in the course of, and for, a particular contract for research, experiment, study or original development. Original development of a first good or service may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the good or service is suitable for production or supply in quantity to acceptable quality standards, but does not include quantity production or supply to establish commercial viability or to recover research and development costs;
- (g) for purchases made under exceptionally advantageous conditions that only arise in the very short term in the case of unusual disposals such as those arising from liquidation, receivership or bankruptcy, but not for routine purchases from regular suppliers; or
- (h) where a contract is awarded to a winner of a design contest provided that:

- (i) the contest has been organised in a manner that is consistent with the principles of this Chapter, in particular relating to the publication of a notice of intended procurement; and
- (ii) the participants are judged by an independent jury with a view to a design contract being awarded to a winner.

2. A procuring entity shall prepare a report in writing on each contract awarded under paragraph 1. The report shall include the name of the procuring entity, the value and kind of goods or services procured and a statement indicating the circumstances and conditions described in paragraph 1 that justified the use of limited tendering.

Article 13.11 : Notices

Notice of Intended Procurement

1. For each covered procurement, a procuring entity shall publish a notice of intended procurement in the appropriate paper or electronic medium listed in Annex 13-A except in the circumstances described in Article 13.10. Such medium shall be widely disseminated and such notices shall remain readily accessible to the public, at least until expiration of the time-period indicated in the notice. The notices shall, for procuring entities covered under Annex 13-A, be accessible by electronic means free of charge through a single point of access during the entire period established for tendering.

2. Except as otherwise provided in this Chapter, each notice of intended procurement shall include:

- (a) the name and address of the procuring entity and other information necessary to contact the procuring entity and obtain all relevant documents relating to the procurement, and their cost and terms of payment, if any;
- (b) a description of the procurement, including the nature and the quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity;
- (c) for recurring contracts, an estimate, if possible, of the timing of subsequent notices of intended procurement;
- (d) a description of any options;
- (e) the time-frame for delivery of goods or services or the duration of the contract;
- (f) the procurement method that will be used and whether it will involve negotiation or electronic auction;

- (g) where applicable, the address and the final date for the submission of requests for participation in the procurement;
- (h) the address and the final date for the submission of tenders;
- (i) the language or languages in which tenders or requests for participation may be submitted, if they may be submitted in a language other than an official language of the Party of the procuring entity;
- (j) a list and brief description of any conditions for participation of suppliers, including any requirements for specific documents or certifications to be provided by suppliers in connection therewith, unless such requirements are included in tender documentation that is made available to all interested suppliers at the same time as the notice of intended procurement; and
- (k) where, pursuant to Article 13.8, a procuring entity intends to select a limited number of qualified suppliers to be invited to tender, the criteria that will be used to select them and, where applicable, any limitation on the number of suppliers that will be permitted to tender.

Summary Notice

3. For each case of intended procurement, a procuring entity shall publish a summary notice that is readily accessible, at the same time as the publication of the notice of intended procurement, in English. The summary notice shall contain at least the following information:

- (a) the subject-matter of the procurement;
- (b) the final date for the submission of tenders or, where applicable, the final date for the submission of requests for participation in the procurement or for inclusion on a multi-use list; and
- (c) the address from which documents relating to the procurement may be requested.

Notice of Planned Procurement

4. Procuring entities are encouraged to publish in the appropriate paper or electronic medium listed in Annex 13-A as early as possible in each fiscal year a notice regarding their future procurement plans (hereinafter referred to as "notice of planned procurement"). The notice of planned procurement should include the subject-matter of the procurement and the planned date of the publication of the notice of intended procurement.

Article 13.12 : Time-Periods

General

1. A procuring entity shall, consistent with its own reasonable needs, provide sufficient time for suppliers to prepare and submit requests for participation and responsive tenders, taking into account such factors as:

- (a) the nature and complexity of the procurement;
- (b) the extent of subcontracting anticipated; and
- (c) the time necessary for transmitting tenders by non-electronic means from foreign as well as domestic points where electronic means are not used.

2. Such time-periods, including any extension of the time-periods, shall be the same for all interested or participating suppliers.

Deadlines

3. A procuring entity that uses selective tendering shall establish that the final date for the submission of requests for participation shall not, in principle, be less than 25 days from the date of publication of the notice of intended procurement. Where a state of urgency duly substantiated by the procuring entity renders this time-period impracticable, the time-period may be reduced to not less than 10 days.

4. Except as provided for in paragraphs 5 through 8, a procuring entity shall establish that the final date for the submission of tenders shall be not less than 40 days from the date on which:

- (a) in the case of open tendering, the notice of intended procurement is published;
or
- (b) in the case of selective tendering, the entity notifies suppliers that they will be invited to submit tenders, whether or not it uses a multi-use list.

5. A procuring entity may reduce the time-period for tendering established in accordance with paragraph 4 to not less than 10 days where:

- (a) the procuring entity has published a notice of planned procurement as described in Article 13.11.4 at least 40 days and not more than 12 months in advance of the publication of the notice of intended procurement, and the notice of planned procurement contains:
 - (i) a description of the procurement;
 - (ii) the approximate final dates for the submission of tenders or requests for participation;

- (iii) a statement that interested suppliers should express their interest in the procurement to the procuring entity;
 - (iv) the address from which documents relating to the procurement may be obtained; and
 - (v) as much of the information that is required for the notice of intended procurement under Article 13.11.2 as is available;
- (b) the procuring entity, for recurring contracts, indicates in an initial notice of intended procurement that subsequent notices will provide time-periods for tendering based on this paragraph; or
 - (c) a state of urgency duly substantiated by the procuring entity renders the time-period for tendering established in accordance with paragraph 4 impracticable.
6. A procuring entity may reduce the time-period for tendering established in accordance with paragraph 4 by five days for each one of the following circumstances:
- (a) the notice of intended procurement is published by electronic means;
 - (b) all the tender documentation is made available by electronic means from the date of the publication of the notice of intended procurement; or
 - (c) the entity accepts tenders by electronic means.
7. The use of paragraph 6, in conjunction with paragraph 5, shall in no case result in the reduction of the time-period for tendering established in accordance with paragraph 5 to less than 10 days from the date on which the notice of intended procurement is published.
8. Notwithstanding any other provision in this Article, where a procuring entity purchases commercial goods or services, or any combination thereof, it may reduce the time-period for tendering established in accordance with paragraph 4 to not less than 13 days, provided that it publishes by electronic means, at the same time, both the notice of intended procurement and the tender documentation. In addition, where the entity accepts tenders for commercial goods or services by electronic means, it may reduce the time-period established in accordance with paragraph 4 to not less than 10 days.

Article 13.13 : Technical Specifications

1. A procuring entity shall not prepare, adopt or apply any technical specification or prescribe any conformity assessment procedure with the purpose or the effect of creating unnecessary obstacles to international trade.
2. In prescribing the technical specifications for the goods or services being procured, a procuring entity shall, where appropriate:

- (a) set out the technical specification in terms of performance and functional requirements, rather than design or descriptive characteristics; and
- (b) base the technical specification on international standards, where such standards exist, or otherwise on national technical regulations, recognised national standards or building codes.

3. Where design or descriptive characteristics are used in the technical specifications, a procuring entity should indicate, where appropriate, that it will consider tenders of equivalent goods or services that demonstrably fulfil the requirements of the procurement by including words such as "or equivalent" in the tender documentation.

4. A procuring entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, copyright, design, type, specific origin, producer or supplier, unless there is no other sufficiently precise or intelligible way of describing the procurement requirements and provided that, in such cases, the entity includes words such as "or equivalent" in the tender documentation.

5. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific procurement from a person that may have a commercial interest in the procurement.

6. For greater certainty, a Party, including its procuring entities, may, in accordance with this Article, prepare, adopt, or apply technical specifications to promote the conservation of natural resources or protect the environment.

Article 13.14 : Tender Documentation

1. A procuring entity shall make available to suppliers tender documentation that includes all information necessary to permit suppliers to prepare and submit responsive tenders. Unless already provided in the notice of intended procurement, such documentation shall include a complete description of:

- (a) the procurement, including the nature and the quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity and any requirements to be fulfilled, including any technical specifications, conformity assessment certification, plans, drawings or instructional materials;
- (b) any conditions for participation of suppliers, including a list of information and documents that suppliers are required to submit in connection with the conditions for participation;
- (c) all evaluation criteria the entity will apply in the awarding of the contract, and, except where price is the sole criterion, the relative importance of such criteria;

- (d) where the procuring entity will conduct the procurement by electronic means, any authentication and encryption requirements or other requirements related to the submission of information by electronic means;
- (e) where the procuring entity will hold an electronic auction, the rules, including identification of the elements of the tender related to the evaluation criteria, on which the auction will be conducted;
- (f) where there will be a public opening of tenders, the date, time and place for the opening and, where appropriate, the persons authorised to be present;
- (g) any other terms or conditions, including terms of payment and any limitation on the means by which tenders may be submitted, such as whether on paper or by electronic means; and
- (h) any dates for the delivery of goods or the supply of services.

2. In establishing any date for the delivery of goods or the supply of services being procured, a procuring entity shall take into account such factors as the complexity of the procurement, the extent of subcontracting anticipated and the realistic time required for production, de-stocking and transport of goods from the point of supply or for supply of services.

3. The evaluation criteria set out in the notice of intended procurement or tender documentation may include, among others, price and other cost factors, quality, technical merit, environmental characteristics and terms of delivery.

4. A procuring entity shall promptly:

- (a) make available tender documentation to ensure that interested suppliers have sufficient time to submit responsive tenders;
- (b) provide, on request, the tender documentation to any interested supplier; and
- (c) reply to any reasonable request for relevant information by any interested or participating supplier, provided that such information does not give that supplier an advantage over other suppliers.

Modifications

5. Where, prior to the award of a contract, a procuring entity modifies the criteria or requirements set out in the notice of intended procurement or tender documentation provided to participating suppliers, or amends or re-issues a notice or tender documentation, it shall transmit in writing all such modifications or amended or re-issued notice or tender documentation:

- (a) to all suppliers that are participating at the time of the modification, amendment or re-issuance, where such suppliers are known to the entity, and in all other cases, in the same manner as the original information was made available; and
- (b) in adequate time to allow such suppliers to modify and re-submit amended tenders, as appropriate.

Article 13.15 : Treatment of Tenders and Awarding of Contracts

Treatment of Tenders

1. A procuring entity shall receive, open and treat all tenders under procedures that guarantee the fairness and impartiality of the procurement process, and the confidentiality of tenders.
2. A procuring entity shall not penalise any supplier whose tender is received after the time specified for receiving tenders if the delay is due solely to mishandling on the part of the procuring entity.
3. Where a procuring entity provides a supplier with an opportunity to correct unintentional errors of form between the opening of tenders and the awarding of the contract, the procuring entity shall provide the same opportunity to all participating suppliers.

Awarding of Contracts

4. To be considered for an award, a tender shall be submitted in writing and shall, at the time of opening, comply with the essential requirements set out in the notices and tender documentation and be from a supplier that satisfies the conditions for participation.
5. Unless a procuring entity determines that it is not in the public interest to award a contract, the entity shall award the contract to the supplier that the entity has determined to be capable of fulfilling the terms of the contract and that, based solely on the evaluation criteria specified in the notices and tender documentation, has submitted:
 - (a) the most advantageous tender; or
 - (b) where price is the sole criterion, the lowest price.
6. Where a procuring entity receives a tender with a price that is abnormally lower than the prices in other tenders submitted, it may verify with the supplier that it satisfies the conditions for participation and is capable of fulfilling the terms of the contract.
7. A procuring entity shall not use options, cancel a procurement or modify awarded contracts in a manner that circumvents the obligations under this Chapter.

Article 13.16 : Post-Award Information

Information Provided to Suppliers

1. A procuring entity shall promptly inform participating suppliers of the entity's contract award decisions and, on the request of a supplier, shall do so in writing. Subject to Article 13.6 a procuring entity shall, on request, provide an unsuccessful supplier with an explanation of the reasons why the entity did not select its tender and the relative advantages of the successful supplier's tender.

Publication of Award Information

2. No later than 72 days after the award of each contract covered by this Chapter, a procuring entity shall publish a notice in the appropriate paper or electronic medium listed in Annex 13-A. Where the entity publishes the notice only in an electronic medium, the information shall remain readily accessible for a reasonable period of time. The notice shall include at least the following information:

- (a) a description of the goods or services procured;
- (b) the name and address of the procuring entity;
- (c) the name and address of the successful supplier;
- (d) the value of the successful tender or the highest and lowest offers taken into account in the award of the contract;
- (e) the date of award; and
- (f) the type of procurement method used, and in cases where limited tendering was used in accordance with Article 13.10, a description of the circumstances justifying the use of limited tendering.

Maintenance of Documentation, Reports and Electronic Traceability

3. Each procuring entity shall, for a period of at least three years from the date it awards a contract, maintain:

- (a) the documentation and reports of tendering procedures and contract awards relating to covered procurement, including the reports required under Article 13.10; and
- (b) data that ensure the appropriate traceability of the conduct of covered procurement by electronic means.

Article 13.17 : Domestic Review of Supplier Complaints

1. Each Party shall ensure that its entities accord impartial and timely consideration to any complaints from suppliers regarding an alleged breach of measures implementing this Chapter arising in the context of a procurement in which they have, or have had, an interest. Where appropriate, a Party may encourage suppliers to seek clarification from its entities with a view to facilitating the resolution of any such complaints.
2. Each Party shall provide suppliers of the other Party with non-discriminatory, timely, transparent and effective access to an administrative or judicial body competent to hear or review complaints of alleged breaches of the procuring Party's laws, regulations, procedures and practices regarding procurement in the context of procurements in which they have, or have had, an interest.
3. Each Party shall make information on complaint mechanisms generally available.
4. Each Party shall adopt or maintain procedures that provide for:
 - (a) rapid interim measures to preserve the supplier's opportunity to participate in the procurement. Such interim measures may result in suspension of the procurement process. The procedures may provide that overriding adverse consequences for the interests concerned, including the public interest, may be taken into account when deciding whether such measures should be applied. Just cause for not acting shall be provided in writing; and
 - (b) where a review body has determined that there has been a breach or a failure as referred to in paragraph 1, corrective action or compensation for the loss or damages suffered, which may be limited to either the costs for the preparation of the tender or the costs relating to the challenge, or both.

Article 13.18 : Use of Electronic Communications in Procurement

1. The Parties shall seek to provide opportunities for government procurement to be undertaken through the internet.
2. In order to facilitate commercial opportunities for its suppliers under this Chapter, each Party shall maintain a single electronic portal for access to comprehensive information on government procurement supply opportunities in its territory, and information on measures relating to government procurement shall be made available. The contact point or points from whom suppliers can obtain information on government procurement shall either be specified in Annex 13-A, or be set out in the information on the single electronic portal.
3. The Parties shall encourage, to the extent possible, the use of electronic means for the provision of tender documents and receipt of tenders.
4. The Parties shall endeavour to ensure that policies and procedures for the use of electronic means in procurement are adopted that:

- (a) protect documentation from unauthorised and undetected alteration; and
- (b) provide appropriate levels of security for data on, and passing through, the procuring entity's network.

5. Each Party shall encourage its entities to publish as early as possible in the fiscal year information regarding the entities' indicative procurement plans on the electronic portal referred to in paragraph 2.

Article 13.19 : Amendments, Modifications and Rectifications of Annex

1. Where a Party proposes to make minor rectifications or other modifications of a purely formal or minor nature to Annex 13-A, it shall notify the other Party in writing. Such rectifications or modifications shall become effective 30 days from the date of notification, unless there is an objection from the other Party. The other Party shall not be entitled to compensatory adjustments.

2. Where a Party proposes to make a modification to Annex 13-A on the grounds that government control or influence over an entity has been effectively eliminated as a result of corporatisation and commercialisation or privatisation, it shall notify the other Party in writing. The proposed modification shall become effective 30 days from the date of notification, unless there is an objection from the other Party. The other Party shall not be entitled to compensatory adjustments.

3. Where the other Party objects to a proposed modification or rectification, it shall notify the modifying Party of its objection in writing within 30 days of the notification of the proposed modification or rectification and include the reason for its objection.

4. The Parties shall seek to resolve any objection through technical consultations, which shall be without prejudice to the rights and obligations of the Parties under Chapter 19 (Dispute Settlement).

5. Where a Party proposes to make an amendment for reasons other than those stated in paragraphs 1 and 2, it shall notify the other Party in writing and provide appropriate compensatory adjustments in order to maintain a level of coverage comparable to that existing prior to the amendment. The proposed amendment shall become effective in accordance with Article 21.4 (Amendments).

6. The Joint Commission shall by decision update Annex 13-A to reflect any amendment, modification or rectification that has become effective in accordance with paragraphs 1 through 5.

ANNEX 13-A

GOVERNMENT PROCUREMENT

Section A : List of Entities

Schedule of Korea

1. Anti-corruption and Civil Rights Commission of Korea
2. Board of Audit and Inspection
3. Cultural Heritage Administration
4. Defense Acquisition Program Administration (refer to Note 3 below)
5. Fair Trade Commission
6. Financial Services Commission
7. Korea Coast Guard (refer to Note 5 below)
8. Korea Communications Commission
9. Korea Customs Service
10. Korea Forest Service
11. Korean Intellectual Property Office
12. Korea Meteorological Administration
13. Military Manpower Administration
14. Ministry of Agriculture, Food and Rural Affairs
15. Ministry of Culture, Sports and Tourism
16. Ministry of Education
17. Ministry of Employment and Labor
18. Ministry of Environment
19. Ministry of Food and Drug Safety
20. Ministry of Foreign Affairs
21. Ministry of Gender Equality and Family
22. Ministry of Government Legislation
23. Ministry for Health and Welfare
24. Ministry of Justice
25. Ministry of Land, Infrastructure and Transport
26. Ministry of National Defense (refer to Note 3 below)
27. Ministry of Oceans and Fisheries
28. Ministry of Patriots and Veterans Affairs
29. Ministry of Science, ICT and Future Planning
30. Ministry of Security and Public Administration
31. Ministry of Strategy and Finance
32. Ministry of Trade, Industry and Energy
33. Ministry of Unification
34. Multifunctional Administrative City Construction Agency
35. National Emergency Management Agency
36. National Human Rights Commission of Korea
37. National Police Agency (refer to Note 5 below)
38. National Tax Service

39. Office for Government Policy Coordination
40. Prime Minister`s Secretariat
41. Public Procurement Service (refer to Note 4 below)
42. Rural Development Administration
43. Small and Medium Business Administration
44. Statistics Korea
45. Supreme Prosecutors' Office

Schedule of New Zealand

1. Canterbury Earthquake Recovery Authority
2. Crown Law Office
3. Department of Conservation
4. Department of Corrections
5. Department of Internal Affairs
6. Department of the Prime Minister and Cabinet
7. Education Review Office
8. Government Communications Security Bureau
9. Inland Revenue Department
10. Land Information New Zealand
11. Ministry for Culture and Heritage
12. Ministry for the Environment
13. Ministry for Primary Industries
14. Ministry of Business, Innovation & Employment
15. Ministry of Defence
16. Ministry of Education
17. Ministry of Foreign Affairs and Trade
18. Ministry of Health
19. Ministry of Justice
20. Ministry of Pacific Island Affairs
21. Ministry of Social Development
22. Ministry of Transport
23. Ministry of Women's Affairs
24. New Zealand Customs Service
25. New Zealand Defence Force
26. New Zealand Police
27. Serious Fraud Office
28. State Services Commission
29. Statistics New Zealand
30. Te Puni Kokiri Ministry of Māori Development
31. The Treasury

Notes to the Schedule of Korea

Note 1

The above central government entities cover their “subordinate linear organisations”, “special local administrative agencies”, and “attached organs”, as prescribed in the relevant provisions of the *Government Organization Act*. Any entity with a separate legal personality that is not listed in this Annex is not covered.

Note 2

This Chapter does not apply to any set-asides for small and medium sized businesses in accordance with the *Act Relating to Contracts to Which the State is a Party* and its Presidential Decree, and the procurement of agricultural, fishery and livestock products in accordance with the *Grain Management Act*, the *Act on Distribution and Price Stabilization of Agricultural and Fishery Products*, and the *Livestock Industry Act*.

Note 3

Ministry of National Defense and Defense Acquisition Program Administration

Subject to the decision of the Korean Government under the provisions of Article 13.5 and Article 20.2 (Security Exceptions), for the purchases of the Ministry of National Defense and the Defense Acquisition Program Administration, this Chapter will generally apply to the following Federal Supply Classification (FSC) categories only, and for services and construction services listed in Sections B and C, it will apply only to those areas which are not related to national security and defense.

FSC 2510 Vehicular cab, body, and frame structural components

FSC 2520 Vehicular power transmission components

FSC 2540 Vehicular furniture and accessories

FSC 2590 Miscellaneous vehicular components

FSC 2610 Tires and tubes, pneumatic, nonaircraft

FSC 2910 Engine fuel system components, nonaircraft

FSC 2920 Engine electrical system components, nonaircraft

FSC 2930 Engine cooling system components, nonaircraft

FSC 2940 Engine air and oil filters, strainers and cleaners, nonaircraft

FSC 2990 Miscellaneous engine accessories, nonaircraft

FSC 3020 Gears, pulleys, sprockets and transmission chain

FSC 3416 Lathes

FSC 3417 Milling machines

FSC 3510 Laundry and dry cleaning equipment

FSC 4110 Refrigeration equipment

FSC 4230 Decontaminating and impregnating equipment

FSC 4520 Space and water heating equipment

FSC 4940 Miscellaneous maintenance and repair shop specialized equipment

FSC 5120 Hand tools, nonedged, nonpowered

FSC 5410 Prefabricated and portable buildings

FSC 5530 Plywood and veneer
FSC 5660 Fencing, fences, gates and components
FSC 5945 Relays and solenoids
FSC 5965 Headsets, handsets, microphones and speakers
FSC 5985 Antennae, waveguide, and related equipment
FSC 5995 Cable, cord, and wire assemblies: communication equipment
FSC 6505 Drugs and biologicals
FSC 6220 Electric vehicular lights and fixtures
FSC 6840 Pest control agents disinfectants
FSC 6850 Miscellaneous chemical, specialties
FSC 7310 Food cooking, baking, and serving equipment
FSC 7320 Kitchen equipment and appliances
FSC 7330 Kitchen hand tools and utensils
FSC 7350 Table ware
FSC 7360 Sets, kits, outfits, and modules food preparation and serving
FSC 7530 Stationery and record forms
FSC 7920 Brooms, brushes, mops, and sponges
FSC 7930 Cleaning and polishing compounds and preparations
FSC 8110 Drums and cans
FSC 9150 Oils and greases: cutting, lubricating, and hydraulic
FSC 9310 Paper and paperboard

Note 4

Public Procurement Service: This Chapter covers only those procurements carried out by the Public Procurement Service for the entities listed in this Section.

Note 5

National Police Agency and Korea Coast Guard : This Chapter does not cover procurement for the purposes of maintaining public order, as provided in Article 13.5.

Section B : Covered Goods and Services

Schedule of Korea

Goods

This Chapter applies to all goods procured by the entities listed in Section A.

Services

Of the *WTO Universal List of Services* as contained in document *WTO/MTN.GNS/W/120*, the following services are covered (others being excluded):

<u>GNS/W/120</u>	<u>CPC</u>	<u>Description</u>
1.A.b.	862	Accounting, auditing and bookkeeping services
1.A.c.	863	Taxation services
1.A.d.	8671	Architectural services
1.A.e.	8672	Engineering services
1.A.f.	8673	Integrated engineering services
1.A.g.	8674	Urban planning and landscape architectural services
1.B.a.	841	Consultancy services related to the installation of computer hardware
1.B.b.	842	Software implementation services
1.B.c.	843	Data processing services
1.B.d.	844	Data base services
1.B.e.	845	Maintenance and repair services of office machinery and equipment (including computers)
1.E.a.	83103	Rental/leasing services without operators relating to ships
1.E.b.	83104	Rental/leasing services without operators relating to aircraft
1.E.c.	83101, 83105*	Rental/leasing services without operators relating to other transport equipment (only passenger vehicles for less than fifteen passengers)
1.E.d.	83106, 83108, 83109, 83107	Rental/leasing services without operators relating to other machinery and equipment Rental/leasing services without operator relating to construction machinery and equipment
1.F.a.	8711, 8719	Advertising agency services
1.F.b.	864	Market research and public opinion polling services
1.F.c.	865	Management consulting services
1.F.d.	86601	Project management services
1.F.e.	86761*	Composition and purity testing and analysis services (only inspection, testing and analysis services of air, water, noise level and vibration level)
	86764	Technical inspection services
1.F.f.	8811*, 8812*	Consulting services relating to agriculture and animal husbandry
	8814*	Services incidental to forestry (excluding aerial fire fighting and disinfection)
1.F.g.	882*	Consulting services relating to fishing
1.F.h.	883*	Consulting services relating to mining
1.F.m.	86751, 86752	Related scientific and technical consulting services
1.F.n.	633, 8861, 8862, 8863, 8864, 8865, 8866	Maintenance and repair of equipment
1.F.p.	875	Photographic services
1.F.q.	876	Packaging services

<u>GNS/W/120</u>	<u>CPC</u>	<u>Description</u>
1.F.r.	88442*	Printing (screen printing, gravure printing, and services relating to printing)
1.F.s.	87909*	- Stenography services - Convention agency services
1.F.t.	87905	Translation and interpretation services
2.C.j.	7523*	On-line information and data-base retrieval
2.C.k.	7523*	Electronic data interchange
2.C.l.	7523*	Enhanced/value-added facsimile services including store and forward, store and retrieve
2.C.m.	-	Code and protocol conversion
2.C.n.	843*	On-line information and/or data processing (including transaction processing)
2.D.a.	96112*, 96113*	Motion picture and video tape production and distribution services (excluding those services for cable TV broadcasting)
2.D.e.	-	Record production and distribution services (sound recording)
6.A.	9401*	Refuse water disposal services (only collection and treatment services of industrial waste water)
6.B.	9402*	Industrial refuse disposal services (only collection, transport, and disposal services of industrial refuse)
6.D.	9404*, 9405*	Cleaning services of exhaust gases and noise abatement services (services other than construction work services)
	9406*, 9409*	Environmental testing and assessment services (only environmental impact assessment services)
11.A.b.	7212*	International transport, excluding cabotage
11.A.d.	8868*	Maintenance and repair of vessels
11.F.b.	71233*	Transportation of containerized freight, excluding cabotage
11.H.c	748*	Freight transport agency services - Maritime agency services - Maritime freight forwarding services - Shipping brokerage services - Air cargo transport agency services - Customs clearance services
11.I.	-	Freight forwarding for rail transport

Notes to the Schedule of Korea

Asterisks (*) designate "part of" as described in detail in the Revised Conditional Offer of the Republic of Korea Concerning Initial Commitments on Trade in Services.

Schedule of New Zealand

Goods

Unless otherwise specified, this Chapter applies to all goods procured by the entities listed in Section A.

Services

Unless otherwise specified, this Chapter covers all services procured by the entities listed in Section A.

This Chapter does not cover any of the services as identified in accordance with the CPC as set out in document *MTN.GNS/W/120*:

- (a) procurement of research and development services (*CPC 851-853*);
- (b) procurement of public health services (*CPC 931*, including *9311*, *9312* and *9319*);
- (c) procurement of education services (*CPC 921*, *922*, *923*, *924* and *929*);
- (d) procurement of welfare services (*CPC 933* and *913*); or
- (e) procurements listed in Section E.

Section C : Construction Services

Schedule of Korea

This Chapter applies to the procurement of all construction services under Division 51 of the CPC procured by the entities listed in Section A. Construction services includes build-operate-transfer contract and public works concession contract.

Notes to the Schedule of Korea

This Chapter does not apply to any set-asides for small and medium sized businesses according to the *Act on Private Participation in Infrastructure*.

Schedule of New Zealand

Unless otherwise specified, this Chapter covers procurement of all construction services in Division 51 of the CPC as set out in document *MTN.GNS/W/120* procured by the entities listed in Section A. Construction services includes build-operate-transfer contracts and public works concession contracts.

Section D : Thresholds

Goods	: 130,000 SDR
Services	: 130,000 SDR
Construction Services	: 5,000,000 SDR

The value of the thresholds set out in this Section shall be adjusted at two-year intervals with each adjustment taking effect in January.

Each Party shall calculate and publish the value of the thresholds under this Chapter expressed in the corresponding national currency, using the conversion rates published by the IMF in its monthly “International Financial Statistics”.

The conversion rate shall be the average of the daily values of the respective national currency in terms of the SDR over the two-year period preceding 1 November of the year prior to the thresholds in national currency. The conversion rate shall apply from 1 January of the following year.

Thresholds expressed in national currencies shall be fixed for two calendar years:

- (a) for Korea, the value of the thresholds for goods and services thus revised may, where necessary, be rounded to the nearest 10 million Korean won. The value of the thresholds for construction services thus revised shall, where necessary, be rounded to the nearest hundred million Korean won; and
- (b) for New Zealand, the value of the thresholds thus adjusted may, where necessary, be rounded to the nearest one thousand New Zealand dollars.

The Parties shall consult if a major change in a national currency relative to the SDR or to the national currency of the other Party were to create a significant problem with regard to the application of this Chapter.

Section E : General Notes

Schedule of Korea

This Chapter does not apply to procurement in furtherance of human feeding programmes.

For greater clarity, procurement for airports is not covered under this Chapter.

Schedule of New Zealand

This Chapter shall not apply to procurement of goods or services in respect of contracts for construction, refurbishment or furnishing of chanceries abroad.

For greater certainty, governmental provision of goods and services to persons or governmental authorities not specifically covered under this Annex is not covered.

Section F : Single Electronic Point of Access

For Korea:

www.g2b.go.kr, or if necessary, Electronic Gazettee at <http://gwanbo.korea.go.kr>

For New Zealand:

<http://www.gets.govt.nz>

Section G : Contact Points

For Korea:

Ministry of Trade, Industry and Energy
402 Hannuri-daero
Sejong-si, 339-012
Republic of Korea

For New Zealand:

Ministry of Business, Innovation and Employment
Government Procurement Branch
Level 3, 15 Stout Street
PO Box 10729
Wellington

CHAPTER 14

AGRICULTURE, FORESTRY AND FISHERIES CO-OPERATION

Article 14.1 : Objectives

The objectives of this Chapter are to facilitate the establishment of closer co-operation aimed, *inter alia*, at:

- (a) enhancing the partnership aspects of this Agreement and advancing closer collaboration in areas of mutual interest;
- (b) promoting understanding and strengthening of the trade and economic relationship in the agriculture, forestry and fisheries sectors; and
- (c) building upon the existing agriculture and forestry co-operative arrangements between the Parties aimed at;
 - (i) increasing co-operation in areas of mutual interest;
 - (ii) facilitating trade and investment, including by exploring new opportunities in the agriculture, forestry and fisheries sectors;
 - (iii) facilitating the role of research, science, technology and education in the agriculture, forestry and fisheries sectors;
 - (iv) encouraging the important role of the private sector in promoting and building strategic alliances to encourage mutual economic growth and development; and
 - (v) promoting adherence to international rules and obligations.

Article 14.2 : Scope

1. The Parties affirm the importance of all forms of co-operation in contributing towards implementation of the objectives and principles of this Agreement.

2. Co-operation between the Parties under this Chapter will supplement any co-operation activities related to agriculture, forestry and fisheries between the Parties pursuant to other Chapters of this Agreement and existing co-operative arrangements¹ between the Parties.

¹ *Arrangement between the Korean Ministry of Agriculture and Forestry and the New Zealand Ministry of Agriculture and Forestry on Agricultural Cooperation, done on 26 April 2007 and the Arrangement between the Forestry Administration of the Republic of Korea and the Ministry of Forestry of New Zealand regarding Cooperation in the Field of Forestry done on 29 April 1997.*

Article 14.3 : Co-operative Activities

1. In pursuit of the objectives in Article 14.1, the Parties will encourage and facilitate, as appropriate, relevant activities, which may include, but are not limited to:

- (a) policy dialogue on agricultural, forestry and fisheries policy issues and exchanges of information on ways to promote and expand trade and investment in agriculture, forestry and fisheries sectors, including in the areas of:
 - (i) research, science, technology and education to support government objectives for the agriculture, forestry and fisheries sectors;
 - (ii) sustainable production systems, including for example climate change impacts, mitigation and adaptation, and the role of the agriculture, forestry and fisheries sectors in contributing to low-carbon green growth; or
 - (iii) economic and trade issues as they relate to the agriculture, forestry and fisheries sectors;
- (b) private sector engagement in the agriculture, forestry and fisheries sectors in areas of mutual economic interest; and
- (c) other co-operative activities such as:
 - (i) technical co-operation;
 - (ii) joint research programs and projects;
 - (iii) exchange of experts, researchers, students and relevant professionals;
 - (iv) conferences, seminars and workshops; or
 - (v) collaborative training exercises, in particular for students and graduates from educational institutions in the fields of agriculture, forestry and fisheries.

2. Co-operative activities shall be identified and agreed by the Parties, taking into account initiatives and activities taking place in international fora. To this end, the Parties shall conclude an Implementing Arrangement setting out the details of specific co-operative activities under this Chapter, and their implementation.

Article 14.4 : Agriculture

The Parties, recognising the importance of promoting co-operative relationships between Korean and New Zealand farmers and agribusinesses, shall undertake co-operative activities on any agricultural matter the Parties agree to be appropriate, which may include, but are not limited to:

- (a) agricultural industries, including livestock production and processing industries, cropping, horticulture, irrigated agriculture and natural fibre production;
- (b) agricultural reforms and policies;
- (c) agricultural economics;
- (d) generational change and farm succession planning;
- (e) rural development;
- (f) environmental and natural resource economics and management;
- (g) nutrition, including the agronomic and genetic enhancement of plant, animal and human nutrition;
- (h) sustainable and conservation farming techniques; and
- (i) any other agricultural matter as may be identified and agreed by the Parties.

Article 14.5 : Forestry

The Parties, recognising that mutually beneficial co-operation and a strong trade relationship will enhance stability of supply, shall endeavour to co-operate in the field of forestry. Areas of co-operation may include:

- (a) promotion of trade in timber products;
- (b) investment in the forestry sector;
- (c) development, utilisation and sustainable management of forest resources;
- (d) the impact of climate change on forestry resources;
- (e) forest fire management and control;
- (f) forest thinning;
- (g) forestry pest control;
- (h) farm forestry;
- (i) combating illegal logging and the associated trade; and
- (j) any other areas of co-operation as may be identified and agreed by the Parties.

Article 14.6 : Fisheries and Aquaculture

1. The Parties, recognising the economic and environmental importance of the sustainable management of fisheries resources, shall endeavour to support and encourage investment and participation in each other's fisheries sectors, consistent with the necessary regulatory requirements.
2. The Parties shall endeavour to co-operate, as appropriate, in the field of fisheries and aquaculture. Areas of co-operation may include the exchange of information regarding sustainable management of fisheries resources, for example in relation to:
 - (a) marine pests;
 - (b) recreational fishing;
 - (c) the impact of climate change on marine ecosystems;
 - (d) fisheries economics and resource management;
 - (e) policy and regulatory requirements, including with respect to the Parties' Exclusive Economic Zones;
 - (f) illegal, unreported and unregulated fishing; and
 - (g) any other fisheries and aquaculture matter as may be identified and agreed by the Parties.
3. The Parties will consider a possible fisheries co-operation arrangement.

Article 14.7 : Security of Food Supply

1. The Parties recognise the importance of maintaining a stable and reliable food supply and the fulfilment of food security objectives.
2. The Parties shall explore, as appropriate, opportunities to co-operate in the area of global food security, including through relevant regional and international fora.
3. Recognising the important role that trade and investment plays in achieving long-term food security, the Parties shall, as appropriate, encourage productive and mutually beneficial trade and investment in agriculture and food.
4. In the event of a severe and sustained disruption to supply of staple foods and feed grain relevant to the Parties, the Parties shall enter into consultations, on the request of a Party, through appropriate co-operative mechanisms, which may include the Committee on Agriculture, Forestry and Fisheries Co-operation, to exchange information on, and to

examine the factors relevant to, the situation. The Parties shall endeavour to take any appropriate actions available to them that would contribute to the resolution of the situation through such consultations.

5. Where a Party seeks to introduce a prohibition or restriction on the exportation, or sale for export, of any foodstuff that it exports to the other Party, it shall, on the request of the other Party, enter into consultations with a view to giving due consideration at the Committee on Agriculture, Forestry and Fisheries Co-operation as to the effects of such prohibition or restriction, and possible alternatives. When an export prohibition or restriction is introduced, the Parties shall enter into consultations, on the request of a Party with a view to early resolution of any differences.

Article 14.8 : Committee on Agriculture, Forestry and Fisheries Co-operation

1. The Parties hereby establish a Committee on Agriculture, Forestry and Fisheries Co-operation (hereinafter referred to as “the Committee”) to oversee implementation of this Chapter. The Committee shall consider any matter relating to the objectives and implementation of this Chapter including:

- (a) supporting and strengthening contact between the Parties, including their respective government agencies, industry, institutions, and other organisations;
- (b) designating contact points to facilitate communication between the Parties, who shall, as appropriate, work with government agencies, private sector representatives and educational and research institutions on the operation of this Chapter;
- (c) resolving any differences or disputes in respect of the interpretation or application of this Chapter or any Implementation Arrangements concluded under it;
- (d) exploring additional areas of co-operation; and
- (e) any other functions as may be agreed by the Parties.

2. The Committee shall meet every year in principle, or as otherwise agreed by the Parties. The date, location, and agenda of each meeting shall be jointly decided through consultations between the contact points.

Article 14.9 : Resources

1. With the aim of contributing to the fulfilment of the objectives of this Chapter, and recognising that co-operative activities as envisaged in the Chapter will be able to be implemented effectively only when financed with adequate resources, the Parties shall provide, within the limits of their own capacities and through their own channels, adequate resources to support such co-operative activities.

2. The Committee shall consider the provision of resources for the specific co-operative activities that it identifies.

Article 14.10 : Resolution of Differences and Disputes

1. The Parties shall, to the extent possible, seek to resolve any differences or disputes arising in respect of the interpretation or application of this Chapter or any Implementation Arrangements concluded under it through consultations, with a view to resolution in a timely manner.

2. If consultations fail to resolve the matter, the Parties shall refer it to the Committee, which shall have the exclusive authority for resolving any differences or disputes in respect of the interpretation or application of this Chapter or any Implementation Arrangements concluded under it.

3. For greater certainty, notwithstanding paragraph 2, the Committee may, as appropriate, seek the guidance of the Joint Commission.

CHAPTER 15 LABOUR

Article 15.1 : Objectives

The objectives of this Chapter are to:

- (a) promote the common aspiration that free trade and investment should lead to job creation, decent work and meaningful jobs for workers, with terms and conditions of employment that adhere to the principles in the International Labour Organization (hereinafter referred to as the “ILO”) *Declaration of Fundamental Principles and Rights at Work and its Follow-Up, 1998* (hereinafter referred to as the “ILO Declaration”), and the ILO *Declaration on Social Justice for a Fair Globalization, 2008*;
- (b) promote and achieve better understanding of each Party’s labour systems, sound labour policies and practices, and the improved capacity and capability of each Party, including their relevant stakeholders, through increased co-operation and dialogue;
- (c) promote the improvement of working conditions and living standards within the respective Parties’ territories and protect, enhance and enforce basic workers’ rights; and
- (d) enable the discussion and exchange of views on labour issues of mutual interest or concern with a view to reaching consensus on those issues.

Article 15.2 : General Principles

1. The Parties reaffirm their obligations as members of the ILO and their commitments under the ILO Declaration. Each Party shall strive to adopt and maintain in its laws, regulations, policies and practices thereunder, the following principles embodied in the ILO Declaration:

- (a) freedom of association and the effective recognition of the right to collective bargaining;
- (b) the elimination of all forms of forced or compulsory labour;
- (c) the effective abolition of child labour; and
- (d) the elimination of discrimination in respect of employment and occupation.

2. Each Party shall respect the other Party’s sovereign right to set its own policies and national priorities and to set, administer and enforce its own labour laws, regulations and practices according to those policies and priorities.

3. The Parties shall not fail to effectively enforce their labour laws, including those they adopt or maintain in accordance with paragraph 1, through a sustained or recurrent action or inaction, in a manner affecting trade or investment between the Parties. The Parties recognise that each Party retains the right to exercise discretion with respect to the distribution of enforcement resources and to make decisions regarding the allocation of resources to enforcement.

4. Neither Party shall waive or otherwise derogate from, or offer to waive or otherwise derogate from, its laws or regulations implementing paragraph 1, in a manner affecting trade or investment between the Parties, where the waiver or derogation would be inconsistent with the principles set out in paragraph 1.

5. Each Party shall ensure that its labour laws, regulations, policies and practices shall not be used for trade protectionist purposes.

Article 15.3 : Procedural Guarantees and Public Awareness

1. Each Party shall ensure that the processes and institutions for the operation and enforcement of its labour laws, regulations, policies and practices, including administrative, quasi-judicial, or judicial tribunals, are appropriately accessible by persons with a recognised interest under its law, transparent, fair and equitable.

2. Each Party shall promote public awareness of its labour laws, regulations, policies and practices domestically, and may develop mechanisms as appropriate to inform its public of activities undertaken pursuant to this Chapter in accordance with its laws, regulations, policies and practices.

3. The Parties recognise the desirability of clear, well understood and broadly consulted labour laws, regulations, policies and practices.

Article 15.4 : Institutional Arrangements

Contact Points

1. Each Party shall designate a contact point for labour matters within its labour ministry to facilitate communication between the Parties.

Labour Committee

2. The Parties hereby establish a Labour Committee (hereinafter referred to as “the Committee”). The Committee shall include appropriate senior officials or their designates from the labour ministry and other appropriate agencies and ministries of each Party.

3. The Committee shall:
 - (a) establish an agreed work programme of co-operative activities;
 - (b) oversee and evaluate the agreed co-operative activities;
 - (c) serve as a forum for dialogue on labour matters of mutual interest;
 - (d) review the operation and outcomes of this Chapter; and
 - (e) take any other action it decides appropriate for the implementation of this Chapter.

4. The Committee shall meet within one year after the date this Agreement enters into force, and thereafter as necessary, to discuss matters of common interest and oversee the implementation of this Chapter, including the co-operative activities set out in Article 15.5.

Public Participation

5. The Committee and each Party individually may consult or seek the advice of relevant stakeholders or experts over matters relating to the implementation of this Chapter.

Article 15.5: Co-operation

1. Recognising the importance of co-operating on trade-related aspects of labour policies in order to achieve the objectives of this Agreement, the Parties commit to establishing close co-operation through co-operative activities in areas of mutual interest as set out in paragraphs 2 and 3.

2. The Parties have established the following indicative list of areas of potential co-operation, which may be pursued at bilateral, regional or multilateral levels. The areas of co-operation may include, but are not limited to:
 - (a) legislation and practice related to the principles and rights contained in the ILO Declaration;
 - (b) labour-management relations;
 - (c) working conditions;
 - (d) occupational safety and health;
 - (e) human resources development;
 - (f) labour statistics;
 - (g) programmes, methodologies and experience regarding productivity

improvement; and

(h) such other matters as the Parties may agree.

3. Co-operative activities may be implemented through a variety of means, which may include, but should not be limited to:

- (a) exchanges of delegations, experts, scholars, teachers and instructors, including study visits and other technical exchanges;
- (b) exchanges of information on standards, regulations and procedures and best practices to enhance mutual understanding of labour laws and institutions of the Parties;
- (c) organisation of joint conferences, seminars, workshops, meetings, training sessions and outreach and education programmes;
- (d) development of collaborative projects or demonstrations;
- (e) joint research projects, studies and reports;
- (f) co-operation within international fora such as the ILO on labour-related issues; and
- (g) other forms of technical exchanges or co-operation to which the Parties may agree.

4. To facilitate co-operation, the Parties shall, as a first step after entry into force of this Agreement, exchange lists of their initial priorities, or areas of interest.

5. Any co-operative activities agreed to pursuant to paragraph 3 shall take into consideration each Party's labour priorities and needs as well as the resources available. Any specific activity or project launched by mutual determination may also be documented in a separate arrangement.¹

6. Each Party may, as appropriate, invite the participation of its unions and employers or other persons and organisations of its country in identifying potential areas for co-operation, and undertaking co-operative activities.

Article 15.6: Consultation

1. The Parties shall at all times endeavour to agree on the interpretation and application of this Chapter, and shall make every attempt through dialogue, consultation and co-operation to resolve any issue that might affect its operation. The Parties may seek advice

¹ A separate arrangement may include for example a project or activity undertaken in conjunction with an international organisation or institution.

or assistance from any person or body they consider appropriate.

2. A Party may request consultations with the other Party regarding any matter arising under this Chapter through the contact point. Unless the Parties otherwise agree, consultations shall commence within 30 days of a Party's acknowledged receipt of a request for consultations submitted to the contact point of the other Party.
3. The Parties shall decide a timeframe for consultation which shall not exceed 180 days, unless mutually agreed.
4. If a Party considers that the matter needs further discussion, the Party may request that the Committee be convened to consider the matter by delivering a written request to the contact point of the other Party. The Committee shall convene, unless otherwise agreed, no later than 90 days following the request, and endeavour to agree on a resolution of the matter.
5. The Committee shall produce a report providing conclusions and recommendations on resolving the issue.
6. The Parties shall implement the conclusions and recommendations of the Committee as soon as practicable.
7. If the Committee under paragraph 4 fails to resolve the issue, the requesting Party may refer the issue to the Joint Commission.
8. Neither Party shall have recourse to dispute settlement under this Agreement for any matter arising under this Chapter.

CHAPTER 16 ENVIRONMENT

Article 16.1 : Objectives

The objectives of this Chapter are to:

- (a) promote an integrated approach to sustainable development, recognising that the goals of achieving economic growth, social wellbeing and a healthy environment are mutually supportive;
- (b) encourage and promote sound environment policies to achieve a high level of environmental protection and the sustainable management of natural and infrastructure resources;
- (c) encourage the creation of enabling settings for the promotion of trade and investment opportunities for environmental goods and services, including energy-related technologies that contribute to the protection of the environment;
- (d) improve the capacities and capabilities of the Parties to address trade-related environmental issues, including climate change; and
- (e) achieve a better understanding of each Party's environment systems, including policies and practices, scientific knowledge and technological developments, and strengthen the broader relationships of the Parties.

Article 16.2 : General Principles

1. Each Party shall strive actively to ensure that its laws and policies provide for and encourage high levels of environmental protection and promote the sustainable management of natural and infrastructure resources.
2. Each Party shall respect the other Party's sovereign right to establish its own policies and national priorities, and to adopt, modify, administer and enforce its own environmental laws, regulations, policies and practices according to its priorities.
3. Each Party shall ensure that its environmental laws, regulations, policies and practices are consistent with and effectively implement its international commitments on environmental protection, including those established by multilateral environment agreements to which it is party.
4. Each Party shall ensure that its environmental laws, regulations, policies and practices shall not be used for trade protectionist purposes.

5. Each Party shall not fail to effectively enforce its environmental laws, through a sustained or recurring course of action or inaction, in a manner affecting trade or investment between the Parties, after the date this Agreement enters into force.

6. Each Party shall not weaken or reduce the environmental protections afforded in its laws to encourage trade or investment, by waiving or otherwise derogating from, or offering to waive or otherwise derogate from, its laws or regulations in a manner affecting trade or investment between the Parties.

7. Each Party shall promote public awareness of its environmental laws, regulations, policies and practices domestically, and ensure that the processes and institutions for the operation and enforcement of its environmental laws and regulations are fair, equitable and transparent.

Article 16.3 : Multilateral Environmental Agreements

1. The Parties recognise the value and importance of international environmental governance and agreements as a response of the international community to global or regional environmental problems, including climate change.

2. The Parties shall strive to enhance the mutual supportiveness between multilateral environmental agreements to which both Parties are party and international trade rules.

3. In the event a Party proposes to take a measure to comply with its obligations under a multilateral environment agreement that may directly and adversely affect the other Party's trade or investment, either Party may seek to engage in dialogue to resolve the matter.

Article 16.4 : Trade Favouring Environment

1. The Parties recognise the importance of trade and investment in environmental goods and services beneficial to the environment in their economies as a contribution to sustainable development.

2. The Parties resolve to make efforts to facilitate and promote trade and investment in environmental goods and services beneficial to the environment, including environmental technologies, renewable energy, and energy-efficient goods and services.

Article 16.5 : Transparency

Further to Article 17.4 (Administrative Proceedings), the Parties, in accordance with their respective domestic laws, agree to develop, introduce and implement any measures aimed at protecting the environment that affect trade between the Parties in a transparent manner, with due notice and public consultation, and with appropriate and timely communication to and consultation with non-state actors, including the private sector.

Article 16.6 : Review of Environmental Impacts

Each Party shall, as appropriate, share information with the other Party regarding its experiences in assessing and addressing any environmental effects of this Agreement.

Article 16.7 : Institutional Arrangements

Contact Points

1. Each Party shall designate an office within its ministry responsible for environment related matters that shall serve as the contact point with the other Party to facilitate communication between the Parties and for the implementation of this Chapter, including co-ordination of environmental co-operation activities pursuant to Article 16.8.

Environment Committee

2. The Parties hereby establish an Environment Committee (hereinafter referred to as “the Committee”). The Committee shall comprise senior officials or their designates from the ministry responsible for environment related matters and other appropriate agencies or ministries of each Party.

3. The Committee shall:

- (a) establish an agreed work programme of co-operative activities;
- (b) oversee and evaluate the co-operative activities;
- (c) serve as a forum for dialogue on environmental matters of mutual interest;
- (d) review the operation and outcomes of this Chapter; and
- (e) take any other action it decides appropriate for the implementation of this Chapter.

4. The Committee shall meet¹ within the first year after this Agreement enters into force, and subsequently thereafter as mutually decided by the Parties.

5. After three years, or as otherwise agreed, the Committee shall review the operation and outcomes of this Chapter, and may report the result of this review to the Joint Commission. This report may also be made public.

¹ The Committee may meet via teleconference, via video-conference or through any other means mutually determined by the Parties. Should the Parties decide to meet in person, the venue for meetings shall alternate between the Parties.

Stakeholder Consultation

6. The Committee may consult or seek the advice of relevant stakeholders or experts over matters relating to the implementation of this Chapter.

7. Each Party shall provide an opportunity for its domestic stakeholders to submit views or advice to it on matters relating to the operation of this Chapter, and may develop mechanisms to inform its public of activities undertaken pursuant to this Agreement in accordance with its laws, regulations, policies and practices.

8. The Committee shall prepare a report on its work at the end of each Committee meeting. The Committee's report may be made public.

Article 16.8 : Co-operation

1. The Parties recognise the importance of co-operation on trade-related environmental matters in order to support the effective implementation of this Agreement and promote the achievement of the objectives of this Chapter.

2. Taking account of their national priorities and available resources, the Parties commit to expanding their co-operative relationship in bilateral, regional and multilateral fora on environmental matters, including, where relevant, through the interaction of government and non-government organisations (including business, industry, education and research institutions).

3. The Parties also commit to co-operate on mutually agreed environmental issues as set out in Annex 16-A.

Article 16.9 : Consultations

1. The Parties shall at all times endeavour to agree on the interpretation and application of this Chapter, and shall make every attempt through dialogue, consultation and co-operation to resolve any issue that might affect its operation. The Parties may seek advice or assistance from any person or body they consider appropriate.

2. A Party may request consultations with the other Party regarding any matter arising under this Chapter through the contact point. Unless the Parties otherwise agree, consultations shall commence within 30 days of a Party's acknowledged receipt of a request for consultations submitted to the contact point of the other Party.

3. The Parties shall decide a timeframe for consultations under paragraph 2 which shall not exceed 180 days, unless otherwise mutually agreed.

4. If consultations fail to resolve the matter, either Party may request through the contact point that the Committee be convened to consider the matter. The Committee shall meet as soon as practicable, and no later than 90 days following the request. The contact

points shall liaise to verify the facts in relation to the issue before the meeting of the Committee.

5. To assist its deliberations, the Committee may request advice from an independent expert or experts.

6. The Committee shall produce a report providing conclusions and recommendations on resolving the issue. The Committee's report, including its conclusions and recommendations, may be made public.

7. The Parties shall implement the conclusions and recommendations of the Committee as soon as practicable.

8. If the Committee under paragraph 4 fails to resolve the issue, the requesting Party may refer the issue to the Joint Commission.

9. Neither Party shall have recourse to dispute settlement under this Agreement for any matter arising under this Chapter.

ANNEX 16-A

CO-OPERATION

1. In order to promote the achievement of the objectives of this Chapter and to assist in the fulfilment of their obligations pursuant to it, the Parties have established the following indicative list of areas of potential co-operation, which may be pursued at bilateral, regional or multilateral levels:

- (a) co-operation in international fora responsible for environmental aspects of trade and sustainable development, including in particular the WTO, Organization for Economic Cooperation and Development, United Nations Environment Programme and multilateral environmental agreements;
- (b) co-operation on trade related aspects of multilateral environmental agreements, including exchanging views on the relationship between multilateral environmental agreements and international trade rules;
- (c) exchange of information on the trade impact of environmental regulations, norms and standards and the environmental impact of policies and practices to facilitate trade;
- (d) co-operation on trade related aspects of the current and future international climate change regime, including issues relating to global carbon markets and ways to address adverse effects of trade on climate;
- (e) the development of methods and tools to assess the environmental impacts of trade;
- (f) promotion of public awareness and education programmes related to environmental goods and services; and
- (g) other areas of mutual interest relevant to the environment as the Parties may deem appropriate.

2. To advance their common interest in trade-related environment and energy issues, the Parties agree to co-operate on matters including but not limited to:

- (a) dissemination of energy-related technologies that contribute to protection of the environment, including renewable energy and energy-efficient products and services;
- (b) policies, laws, regulations and other measures relating to the production and use of energy and protection of the environment;

- (c) co-operation in international fora responsible for energy aspects of trade and sustainable development, including in particular the International Energy Agency, APEC and multilateral environmental agreements; and
- (d) any measures proposed by either Party to ensure that energy activities in its territory are undertaken in a manner sensitive to environmental concerns.

3. The Parties shall encourage and facilitate, as appropriate, the following means for undertaking co-operative activities:

- (a) collaborative research on subjects of mutual interest;
- (b) exchange of environment experts and management personnel;
- (c) exchange of technical information and publications;
- (d) workshops and exchange of best practice; and
- (e) any other modes of co-operation decided by the Parties.

4. To facilitate identification of co-operative activities, the Parties shall, as a first step after this Agreement enters into force, exchange lists of their initial priorities.

5. Each Party may, as appropriate, involve its non-government sectors and other organisations in identifying potential areas for co-operation, and in undertaking co-operative activities as mutually decided.

CHAPTER 17 TRANSPARENCY

Article 17.1 : Definitions

For the purposes of this Chapter:

administrative ruling of general application means an administrative ruling or interpretation that applies to all persons and fact situations that fall generally within its ambit and that establishes a norm of conduct, but does not include:

- (a) a determination or ruling made in administrative or quasi-judicial proceedings that applies to a particular person, good, or service of the other Party in a specific case; or
- (b) a ruling that adjudicates with respect to a particular act or practice.

Article 17.2 : Publication

1. Each Party shall ensure that its laws, regulations, procedures, and administrative rulings of general application with respect to any matter covered by this Agreement are published promptly or otherwise made available¹ in such a manner as to enable interested persons and the other Party to become acquainted with them.

2. When possible, each Party shall:

- (a) publish in advance any measure referred to in paragraph 1 that it proposes to adopt; and
- (b) provide, where appropriate, interested persons and the other Party with a reasonable opportunity to comment on any such proposed measure.

Article 17.3 : Review and Appeal

1. Each Party shall establish or maintain judicial, quasi-judicial or administrative tribunals, or procedures for the purposes of the prompt review and, where warranted, correction of final administrative actions regarding matters covered by this Agreement. Such tribunals shall be impartial and independent of the office or authority entrusted with administrative enforcement and shall not have any substantial interest in the outcome of the matter.

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

¹ Including through the internet or in print form.

- (a) a reasonable opportunity to support or defend their respective positions; and
- (b) a decision based on the evidence and submissions of record or, where required by its domestic laws, the record compiled by the administrative authority.

3. Each Party shall ensure, subject to appeal or further review as provided in its domestic laws, that decisions referred to in paragraph 1 shall be implemented by, and shall govern the practice of, the offices or authorities with respect to the administrative action at issue.

Article 17.4 : Administrative Proceedings

With a view to administering in a consistent, impartial and reasonable manner all measures affecting matters covered by this Agreement, each Party shall ensure, in its administrative proceedings applying measures referred to in Article 17.2.1 to particular persons, goods, or services of the other Party in specific cases, that:

- (a) wherever possible, persons of the other Party that are directly affected by a proceeding are provided reasonable notice, in accordance with domestic procedures, when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated, and a general description of any issues in question;
- (b) persons of the other Party that are directly affected by a proceeding are afforded a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when time, the nature of the proceeding, and the public interest, permit; and
- (c) its procedures are in accordance with its domestic laws.

Article 17.5 : Notification and Provision of Information

1. Where a Party considers that any actual or proposed measure may materially affect the operation of this Agreement or otherwise substantially affect the other Party's interests under this Agreement, that Party shall notify the other Party, to the extent possible, of the actual or proposed measure.

2. On the request of the other Party, the requested Party shall promptly provide information and respond to questions pertaining to any actual or proposed measure.

3. Any notification, request, information or response provided under this Article shall be conveyed to the other Party through its Contact Points designated in accordance with Article 18.4 (Contact Points).

4. The notification referred to in paragraph 1 shall be regarded as having been conveyed in accordance with paragraph 3 when the actual or proposed measure has been appropriately notified to the WTO.

5. Any notification, information or response provided under this Article shall be without prejudice as to whether the measure is consistent with this Agreement.

CHAPTER 18 INSTITUTIONAL PROVISIONS

Article 18.1 : Establishment of the Joint Commission

The Parties hereby establish a Joint Commission which may meet at the level of Ministers or their respective designees, as mutually agreed by the Parties. Each Party shall be responsible for the composition of its delegation.

Article 18.2 : Functions of the Joint Commission

1. The Joint Commission shall:
 - (a) review and assess the implementation and operation of this Agreement;
 - (b) supervise the work of all committees, working groups and other bodies established under this Agreement; and
 - (c) consider any other matter that may affect the operation of this Agreement.
2. The Joint Commission may:
 - (a) establish any *ad hoc* or standing committee, working group, or other body;
 - (b) refer matters to, or consider matters raised by, any *ad hoc* or standing committee, working group, or other body established under this Agreement;
 - (c) consider any proposals for amendments or modifications to the rights and obligations under this Agreement;
 - (d) as appropriate, issue interpretations of the provisions of this Agreement;
 - (e) further the implementation of this Agreement through implementing arrangements under the Agreement;
 - (f) establish its own rules of procedure as appropriate;
 - (g) explore ways to enhance further trade and investment between the Parties;
 - (h) seek to resolve differences or disputes that may arise regarding the interpretation or application of this Agreement;
 - (i) seek the advice of non-governmental persons or groups; and
 - (j) take such other action in the exercise of its functions as the Parties may agree.

Article 18.3 : Meetings of the Joint Commission

1. The Joint Commission shall convene within one year of entry into force of this Agreement and then annually, or as otherwise mutually agreed by the Parties.
2. Unless the Parties otherwise agree, meetings of the Joint Commission shall be held alternately in the territory of each Party and shall be chaired successively by each Party. The Party chairing a meeting of the Joint Commission shall provide any necessary administrative support for such meeting.
3. All decisions of the Joint Commission and of any *ad hoc* or standing committee, working group, and other body established under this Agreement shall be taken by mutual agreement.

Article 18.4 : Contact Points

1. Each Party shall designate a Contact Point or Points, and provide details of such Contact Points to the other Party, to facilitate communications between the Parties on any matter covered by this Agreement.
2. The Parties shall notify each other promptly of any amendments to their Contact Points.
3. On the request of the other Party, a Party's Contact Point shall identify the office or official responsible for the matter and assist, as necessary, in facilitating communications with the other Party.

CHAPTER 19 DISPUTE SETTLEMENT

Article 19.1 : Objectives

1. The objective of this Chapter is to provide an effective, efficient and transparent process for consultations and the settlement of disputes arising under this Agreement.
2. The Parties shall make every attempt through co-operation and consultations to arrive at a mutually satisfactory resolution of any matter that might affect the operation of this Agreement.

Article 19.2 : Definitions

For the purposes of this Chapter:

arbitration panel means an arbitration panel established under Article 19.8;

complaining Party means the Party that requests consultations under Article 19.6; and

responding Party means the Party to which the request for consultations is made under Article 19.6.

Article 19.3 : Scope

Except as otherwise provided in this Agreement, this Chapter shall apply:

- (a) with respect to the avoidance or settlement of all disputes between the Parties regarding the interpretation or application of this Agreement; or
- (b) wherever a Party considers that:
 - (i) a measure of the other Party is not in conformity with its obligations under this Agreement;
 - (ii) the other Party has otherwise failed to carry out its obligations under this Agreement; or
 - (iii) any benefit it could reasonably have expected to accrue to it under Chapter 2 (Market Access for Goods), 3 (Rules of Origin and Origin Procedures), 4 (Customs Procedures and Trade Facilitation), 8 (Cross-Border Trade in Services), or 13 (Government Procurement) is being nullified or impaired as a result of the application of a measure, whether such measure is in conformity or not with this Agreement.

Article 19.4 : Choice of Forum

1. Where a dispute regarding any matter arises under this Agreement and under the WTO Agreement or any other agreement to which both Parties are party, the complaining Party may select the forum in which to settle the dispute.
2. Once the complaining Party has requested the establishment of, or referred a matter to, an arbitration panel under an agreement referred to in paragraph 1, the forum selected shall be used to the exclusion of other fora.

Article 19.5 : Rules of Interpretation

1. For the avoidance of doubt, the Parties agree that the provisions of this Agreement shall be interpreted in accordance with the customary rules of treaty interpretation of public international law, including as reflected in the *Vienna Convention on the Law of Treaties*.
2. The findings and rulings of the arbitration panel cannot add to or diminish the rights and obligations provided in this Agreement.

Article 19.6 : Consultations

1. Each Party shall accord adequate opportunity for consultations with respect to any matter referred to in Article 19.3. Any differences shall, as far as possible, be settled by consultation between the Parties.
2. Either Party may request consultations with the other Party with respect to any matter described in Article 19.3 by delivering written notification to the other Party. The complaining Party shall set out the reasons for the request, including identification of the measure or other matter at issue and an indication of the legal basis for the complaint.
3. If a request for consultations is made, the responding Party shall reply to the request promptly in writing and shall enter into consultations in good faith with a view to reaching a mutually satisfactory solution within a period of no more than:
 - (a) 15 days after the date of receipt of the request for urgent matters, including those concerning perishable goods; or
 - (b) 30 days after the date of receipt of the request for all other matters.
4. Each Party shall:
 - (a) provide sufficient information in the consultations to enable a full examination of the matter subject to consultations, including how the measure at issue might affect the operation or application of this Agreement; and

- (b) treat any information exchanged in the course of consultations which is designated by the other Party as confidential or proprietary in nature, on the same basis as the Party providing the information.

5. The consultations shall be confidential, and without prejudice to the rights of either Party in any further proceedings.

Article 19.7 : Goods Offices, Conciliation or Mediation

1. The Parties may at any time agree to good offices, conciliation or mediation. They may begin at any time and be terminated at any time.

2. Proceedings involving good offices, conciliation and mediation, and in particular positions taken by the Parties during these proceedings, shall be confidential and without prejudice to the rights of either Party in any further proceedings.

Article 19.8 : Establishment of an Arbitration Panel

1. The complaining Party may request, by means of a written notification addressed to the responding Party, the establishment of an arbitration panel if the consultations fail to settle a dispute within:

- (a) 30 days of the date of receipt of the request for consultations regarding urgent matters, including those concerning perishable goods; or
- (b) 60 days of the date of receipt of the request for consultations regarding all other matters.

2. The Parties may agree during the consultations to vary the periods set out in paragraph 1.

3. The request to establish an arbitration panel shall identify:

- (a) the specific measure or measures at issue;
- (b) the legal basis of the complaint sufficient to present the problem clearly; and
- (c) the factual basis for the complaint.

4. Unless the Parties otherwise agree, the Parties shall apply the following procedures in selecting an arbitration panel:

- (a) the arbitration panel shall consist of three members;

- (b) within 30 days of receipt of the request to establish an arbitration panel, each Party shall appoint one arbitrator, who may be its national, and provide to the other Party a list of up to three nominees for appointment to serve as the third arbitrator who shall be the chair of the arbitration panel;
- (c) the Parties shall appoint by common agreement the third arbitrator within 45 days of the receipt of the request to establish an arbitration panel, taking into account the nominees proposed pursuant to subparagraph (b);
- (d) the chair shall be a national of a non-Party who shall not have his or her usual place of residence in the territory of either of the Parties; and
- (e) if any of the arbitrators have not been appointed within 60 days of the date of receipt of the request to establish an arbitration panel, any of the remaining arbitrators shall be appointed on request of either Party by random drawing from the lists of nominees for appointment provided under subparagraph (b).

5. All arbitrators shall:

- (a) be chosen strictly on the basis of objectivity, reliability, and sound judgment;
- (b) have expertise or experience in law, international trade, other matters covered by this Agreement or the resolution of disputes arising under international trade agreements;
- (c) be independent of, and not be affiliated with or take instructions from, either Party;
- (d) not have dealt with the matter under dispute in any capacity; and
- (e) comply with the code of conduct for arbitrators established under the *Understanding on Rules and Procedures Governing the Settlement of Disputes*, which is part of the WTO Agreement.

6. The date of establishment of an arbitration panel shall be the date the last arbitrator is appointed in accordance with paragraph 4.

7. If an arbitrator appointed under this Article resigns or becomes unable to act, a successor arbitrator shall be appointed in the same manner as prescribed for the appointment of the original arbitrator and shall have all the powers and duties of the original arbitrator. The work of the arbitration panel shall be suspended during the appointment of the successor arbitrator.

8. Where an arbitration panel is established under Articles 19.13 through 19.16, it shall, where possible, have the same arbitrators as the original arbitration panel. Where this is not possible, any replacement arbitrator shall be appointed in the same manner as prescribed

for the appointment of the original arbitrator and shall have all the powers and duties of the original arbitrator. The arbitration panel may comprise only the chair of the original arbitration panel if the Parties so agree.

Article 19.9 : Functions of Arbitration Panels

1. An arbitration panel shall make:
 - (a) an objective assessment of the matter before it, including an objective assessment of:
 - (i) the facts of the case;
 - (ii) the applicability of the relevant provisions of this Agreement cited by the Parties; and
 - (iii) the conformity with this Agreement; and
 - (b) such other findings and rulings necessary for the resolution of the dispute as it thinks fit.

2. The findings and rulings of the arbitration panel shall be final and binding on the Parties.

3. Unless the Parties otherwise agree within 20 days of the date of the receipt of the request for the establishment of an arbitration panel, the arbitration panel’s terms of reference shall be:

“to examine, in the light of the relevant provisions of this Agreement cited by the Parties, the matter referenced in the request for the establishment of an arbitration panel, to make findings, rulings, and, if applicable, recommendations as provided in Articles 19.11.2 and 19.11.3 together with the reasons therefore for the resolution of the dispute, and to provide the written reports referred to in Articles 19.11.2 and 19.11.7.”

4. Unless the Parties otherwise agree, the arbitration panel shall be established and perform its functions in a manner consistent with the provisions of this Chapter.

Article 19.10 : Rules of Procedure

1. Unless the Parties otherwise agree, the arbitration panel shall follow the model rules of procedure set out in Annex 19-A.

2. The arbitration panel may, after consulting with the Parties, adopt additional rules of procedure not inconsistent with this Chapter and Annex 19-A.

3. The arbitration panel shall make its decisions by consensus, provided that where an arbitration panel is unable to reach consensus, the decisions may be made by majority vote. The arbitration panel shall not disclose which arbitrators are associated with majority or minority opinions.

4. On the request of a Party, or on its own initiative, the arbitration panel may seek information and technical advice from any person or body that it deems appropriate, provided that the Parties so agree and subject to such terms and conditions as the Parties may agree. The Parties shall have an opportunity to comment on any information or advice so obtained.

Article 19.11 : Reports of the Arbitration Panel

1. The reports of the arbitration panel shall be drafted without the presence of the Parties.

2. Unless the Parties otherwise agree, the arbitration panel shall provide to the Parties its initial report within 90 days of the date of establishment of an arbitration panel or in cases of urgency including those concerning perishable goods, within 45 days of the date of establishment of the arbitration panel. The initial report shall contain:

- (a) findings of fact;
- (b) the ruling of the arbitration panel as to whether:
 - (i) the measure at issue is inconsistent with the obligations of this Agreement;
 - (ii) a Party has otherwise failed to carry out its obligations under this Agreement; or
 - (iii) the measure at issue is causing nullification or impairment in the sense of Article 19.3(b)(iii);
- (c) the panel's ruling on any other issue of concern that the Parties have jointly requested that the arbitration panel address; and
- (d) the reasons for its findings and rulings.

3. The arbitration panel may, on the joint request of the Parties, make recommendations for the resolution of the dispute.

4. The arbitration panel shall base its report on the relevant provisions of this Agreement, the submissions and arguments of the Parties, and any information or technical advice it has obtained in accordance with Article 19.10.4.

5. In exceptional cases, if the arbitration panel considers it cannot provide its initial report within the timeframe specified under paragraph 2, it shall inform the Parties in writing of the reasons for the delay together with an estimate of the period within which it will

provide its report. Any delay shall not exceed a further period of 30 days unless the Parties otherwise agree.

6. Each Party may submit written comments to the arbitration panel on its initial report within 14 days of the presentation of the report, or within such other period as the Parties may agree. After considering any written comments by the Parties on the initial report, the arbitration panel may modify its report and make any further examination it considers appropriate.

7. The arbitration panel shall provide a final report to the Parties within 30 days of presentation of the initial report, unless the Parties otherwise agree.

8. If in its final report, the arbitration panel finds that a Party's measure does not conform with this Agreement or is causing nullification or impairment in the sense of Article 19.3, it shall include in its findings and rulings a requirement to remove the non-conformity or address the nullification or impairment.

9. The Parties shall release the final report of the arbitration panel as a public document within 15 days of the date of its presentation to the Parties, subject to the protection of confidential information.

Article 19.12 : Suspension and Termination of Proceedings

1. The Parties may agree that the arbitration panel suspend its work at any time for a period not exceeding 12 months from the date of such agreement. Within this period, the suspended arbitration panel shall be resumed upon the request of either Party. If the work of the arbitration panel has been continuously suspended for more than 12 months, the authority for establishment of the arbitration panel shall lapse unless the Parties otherwise agree.

2. The Parties may agree to terminate the proceedings of an arbitration panel in the event that a mutually satisfactory solution to the dispute has been found. In such event the Parties shall jointly notify the chair of the arbitration panel.

3. Before the arbitration panel provides its final report, it may at any stage of the proceedings propose to the Parties that the dispute be settled amicably.

Article 19.13 : Implementation

1. Where the arbitration panel has made findings and rulings in accordance with Article 19.11.8, the responding Party shall immediately comply with the findings and rulings of the arbitration panel. Where it is not practicable to comply immediately, the responding Party shall comply with the findings and rulings within a reasonable period of time. Such reasonable period of time shall, whenever possible, be mutually agreed by the Parties.

2. Where the Parties are unable to agree on the reasonable period of time within 45 days of the presentation of the final report, either Party may refer the matter to the original

arbitration panel, in accordance with Article 19.8.8, which shall determine the reasonable period of time following consultation with the Parties.

3. The arbitration panel shall provide its report to the Parties within 45 days of the date on which the arbitration panel is established, in accordance with Article 19.8.8, to consider the matter referred to in paragraph 2. The report shall contain the ruling of the arbitration panel as to the reasonable period of time and the reasons for its ruling. Prior to making this ruling, the arbitration panel shall seek written submissions from the Parties, and if requested by either Party, hold a meeting with the Parties where each Party will be given an opportunity to present its submission.

Article 19.14 : Compliance within Reasonable Period of Time

1. The responding Party shall notify the complaining Party in writing before the end of the reasonable period of time of the measures that it has taken to comply with the arbitration panel's findings and rulings, or that it does not intend to comply.

2. Where there is disagreement as to the existence, or consistency with this Agreement, of measures taken within a reasonable period of time to comply with the findings and rulings of the arbitration panel, such dispute shall be decided through recourse to the dispute settlement procedures in this Chapter, including wherever possible by resort to the original arbitration panel, in accordance with Article 19.8.8.

3. The arbitration panel shall provide its report to the Parties within 45 days of the date on which the arbitration panel is established to consider the matter referred to in paragraph 2. When the arbitration panel considers that it cannot provide its report within this timeframe, it shall inform the Parties in writing of the reasons for the delay together with an estimate of the period within which it will submit its report. Any delay shall not exceed a further period of 30 days unless the Parties otherwise agree.

Article 19.15 : Compensation and Suspension of Benefits in Case of Non-Compliance

1. If the responding Party, before the expiry of the reasonable period of time, fails to notify any measure taken to comply with the arbitration panel's findings and rulings, or notifies in writing that it does not intend to comply with the arbitration panel's findings and rulings, or if the arbitration panel established under Article 19.14.2 rules that no measure taken to comply with its findings and rulings exists, or that the measure notified under Article 19.14.1 is inconsistent with that Party's obligations under this Agreement, the responding Party shall, if so requested, enter into negotiations with the complaining Party within 10 days of the receipt of such request with a view to reaching a mutually satisfactory agreement on any necessary compensatory adjustment.

2. If no agreement on compensation is reached within 30 days of the receipt of the request under paragraph 1, the complaining Party may at any time thereafter provide written notification to the responding Party that it intends to suspend the application to the responding Party of benefits of equivalent effect. The notification shall specify the level of benefits that

the complaining Party intends to suspend. The complaining Party shall have the right to begin suspending those benefits 30 days after the receipt of such notification. However, the right to suspend benefits arising under this paragraph shall not be exercised if an arbitration panel has been established under paragraph 4 and has not yet provided its report.

3. In considering what benefits to suspend pursuant to paragraph 2:
 - (a) the complaining Party shall first seek to suspend benefits in the same sector or sectors as that affected by the measure or other matter that the arbitration panel has found to be not in conformity with this Agreement or to have caused nullification or impairment; and
 - (b) the complaining Party may suspend benefits in other sectors if it considers that it is not practicable or effective to suspend benefits in the same sector or sectors. The communication in which it announces such a decision shall indicate the reasons on which the decision is based.

4. Within 30 days of the receipt of the notification made under paragraph 2, if the responding Party objects to the level of suspension proposed, the responding Party may, by means of written notification addressed to the complaining Party, request the establishment of an arbitration panel to consider whether the benefits intended to be suspended by the complaining Party are of equivalent effect.

5. Except as otherwise provided in this Article, such matters shall be decided through recourse to the dispute settlement procedures in this Chapter, including wherever possible by resort to the original arbitration panel established in accordance with Article 19.8. Where an arbitration panel is reconvened pursuant to this paragraph, it shall reconvene within 15 days of the date of such request. An arbitration panel established under this Article shall provide a single final report containing its findings and rulings on the matter to the Parties within 45 days of the date that the arbitration panel is established. If the arbitration panel finds that the level of benefits intended to be suspended by the complaining Party is not of equivalent effect, the complaining Party shall modify the level of suspension of benefits accordingly.

6. Where the right to suspend concessions has been exercised under this Article, if the responding Party considers that the level of benefits suspended by the complaining Party is not of equivalent effect, it may by means of written notification addressed to the complaining Party request the establishment of an arbitration panel to consider the matter. The procedures in paragraph 5 shall apply. The complaining Party may continue to suspend benefits while the arbitration panel considers the matter.

7. Compensation and suspension of benefits shall be temporary. Neither compensation nor the suspension of benefits shall be preferred to full compliance with the findings and rulings of the arbitration panel. Compensation and suspension of benefits shall only be applied by the complaining Party until the measure found to be inconsistent with the obligations of this Agreement has been withdrawn or amended so as to bring it into conformity with this Agreement, or the Parties have otherwise reached agreement on a resolution of the dispute.

Article 19.16 : Review

1. Where the Parties disagree on the existence or consistency with this Agreement of measures taken to comply with the obligation in Article 19.13.1, such dispute shall be decided by recourse to an arbitration panel requested for this purpose by means of written notification by either Party.
2. Such request may only be made after the earlier of:
 - (a) the expiry of the reasonable period of time; or
 - (b) the date of receipt of a notification by the responding Party to the complaining Party that it has complied with its obligations in Article 19.13.
3. Except as otherwise provided in this Article, such matter shall be decided through recourse to the dispute settlement procedures in this Chapter, including wherever possible by resort to the original arbitration panel established in accordance with Article 19.8.
4. Where an arbitration panel is reconvened pursuant to this paragraph, it shall reconvene within 15 days of the date of such request. The arbitration panel shall provide its initial report to the Parties within 60 days of the date on which it is established, and its final report 15 days thereafter. When the arbitration panel considers that it cannot provide its report within this timeframe it shall inform the Parties in writing of the reasons for the delay together with an estimate of the period within which it will provide its report. Any delay shall not exceed a further period of 15 days unless the Parties otherwise agree.
5. If the arbitration panel finds that the responding Party has complied with its obligations in Article 19.13, the complaining Party shall promptly reinstate any benefits it has suspended under the Article 19.15.

Article 19.17 : Expenses

Unless the arbitration panel decides otherwise because of the particular circumstances of the case, each Party shall bear the cost of its appointed arbitrator and its own expenses. The cost of the chair of the arbitration panel and other expenses associated with the conduct of arbitration panel proceedings shall be borne by the Parties in equal shares.

ANNEX 19-A

MODEL RULES OF PROCEDURE FOR ARBITRATION PANELS

1. These rules shall be read consistently with the provisions of this Chapter.

Notifications

2. Any written submission, request, notice or other document shall be delivered by a Party or the arbitration panel by delivery against receipt, registered post, courier, facsimile or electronic transmission or any other means of telecommunication that provides a record of the sending thereof.
3. Each Party shall provide to the other Party and to each of the arbitrators a copy of all its written communications related to the arbitral proceedings, including any written submissions, request, notice, or other document. A copy of the written communications shall also be provided in electronic format.
4. Minor errors of a clerical nature in any written submission, request, notice or other document related to the arbitration panel proceedings may be corrected by delivery of a new document clearly indicating the changes.
5. If the last day for delivery of a document falls on a non-business day of a Party, the document may be delivered on the next business day.

Commencing the Arbitration

6. Unless the Parties otherwise agree, they shall meet with the arbitration panel within seven days following the establishment of an arbitration panel in order to determine such matters that the Parties or the arbitration panel deem appropriate, including the remuneration and expenses that shall be paid to the chair of the arbitration panel, which normally shall conform to the WTO standards. Unless the Parties otherwise agree, this meeting shall not be required to be in person and can be conducted by any means, including via tele-conference, via video-conference or through computer links.

Timetable

7. After consulting the Parties, the arbitration panel shall, as soon as practicable and whenever possible within 15 days of the establishment of the arbitration panel, fix the timetable for the arbitration panel process.
8. In determining the timetable for the arbitration panel process, the arbitration panel shall provide sufficient time for the Parties to prepare their respective submissions. The arbitration panel shall set precise deadlines for written submissions by the Parties and the Parties shall respect those deadlines. In their written submissions, the Parties shall set out the facts of the case and their arguments.

9. Unless the Parties otherwise agree, an arbitration panel may, in consultation with the Parties, modify any time period established pursuant to these rules and make such other procedural or administrative adjustments as may be required in the arbitration panel proceedings.

Operation of Arbitration Panels

10. The chair of the arbitration panel shall preside at all of its meetings. The arbitration panel may delegate to the chair authority to make administrative and procedural decisions.

11. Except as otherwise provided in these rules, the arbitration panel may conduct its activities by any means, including telephone, facsimile transmissions, or computer links. Only members of the arbitration panel may take part in the deliberations of the arbitration panel.

12. The drafting of any decision and ruling shall remain the exclusive responsibility of the arbitration panel.

13. Where a procedural question arises that is not covered by these rules, the arbitration panel may adopt an appropriate procedure that is not inconsistent with this Agreement.

14. The arbitration panel may, in consultation with the Parties, retain such number of assistants or designated note-takers as may be required for the arbitration panel proceedings.

15. The arbitration panel's deliberations shall be confidential. The members of the arbitration panel and any persons retained by the arbitration panel under paragraph 14 shall maintain the confidentiality of arbitration panel proceedings and deliberations.

Hearings

16. The chair shall fix the date and time of the hearing in consultation with the Parties and the other members of the arbitration panel.¹ The chair shall notify in writing to the Parties the date, time and location of the hearing. Unless there is an objection by a Party, the arbitration panel may decide not to convene a hearing.

17. Unless the Parties otherwise agree, the hearing shall be held in the territory of the responding Party. The responding Party shall be in charge of the logistical administration of arbitration panel proceedings, in particular the organisation of hearings, unless otherwise agreed.

18. The arbitration panel may convene additional hearings if the Parties so agree.

¹ Except where, in accordance with Article 19.8.8, an arbitration panel comprises only of the chair of the original arbitration panel.

19. All arbitrators shall be present at all hearings.²
20. No later than five days before the date of a hearing, each Party shall deliver to the other Party and the arbitration panel a list of the names of representatives or advisers who will be attending the hearing.
21. Hearings shall be open to the public, unless the Parties otherwise agree. The date, time and location of the hearing shall also be made publicly available by the Party in charge of the logistical administration of the arbitration panel proceedings. Part of the hearing may nevertheless be held in closed session, if the arbitration panel, on application by either Party, so decides for good reasons. In particular, hearings shall be held in closed session when the submissions and arguments of a Party contain confidential commercial information.
22. Each hearing shall be conducted by the arbitration panel in a manner that ensures that the complaining Party and the responding Party are afforded equal time for arguments, replies and counter-replies.
23. The arbitration panel may direct questions to either Party at any time during the hearing.
24. Each Party shall make available to the arbitration panel and to the other Party written versions of their oral statements within a specified number of days following the hearing which shall be fixed by the arbitration panel under paragraph 7.

Questions in Writing

25. The arbitration panel may at any time during the arbitration panel proceedings address questions in writing to either or both of the Parties. In the event that the arbitration panel addresses questions to one Party only, the arbitration panel shall provide a copy of the written questions to the other Party.
26. A Party to whom the arbitration panel addresses written questions shall deliver a copy of any written reply to the other Party and to the arbitration panel in accordance with the timetable established by the arbitration panel under paragraph 7. The other Party shall be given the opportunity to provide written comments on the reply within five days after the date of receipt.

Confidentiality

27. The Parties shall maintain the confidentiality of the arbitration panel's hearings to the extent that the arbitration panel holds the hearing in closed session under paragraph 21.
28. Each Party shall:

² Except where, in accordance with Article 19.8.8, an arbitration panel comprises only of the chair of the original arbitration panel.

- (a) unless the Parties otherwise agree, treat as confidential any information or technical advice submitted to the arbitration panel by any individual or body in accordance with a request by the arbitration panel pursuant to Article 19.10; and
- (b) treat as confidential any information submitted by the other Party to the arbitration panel which that Party has designated as confidential.

29. Where a Party submits a confidential version of its written submissions to the arbitration panel, it shall also, on the request of the other Party, provide a non-confidential summary of the information contained in its submissions that could be disclosed to the public, no later than 15 days after the hearing.

30. Nothing in these rules shall preclude either Party from disclosing statements of its own positions to the public.

No ex parte Communications

31. The arbitration panel shall not meet or contact a Party in the absence of the other Party.

32. Neither Party shall contact any arbitrator in relation to the dispute in the absence of the other Party.

33. No arbitrator shall discuss an aspect of the subject matter of the arbitration panel proceedings with a Party in the absence of the other Party.

Amicus curiae Submissions

34. The arbitration panel shall have the authority to accept and consider *amicus curiae* submissions from any persons and entities in the territory of the Parties and from interested persons and entities outside the territory of the Parties.

35. Any such submissions shall:

- (a) be made within a specified number of days following the establishment of the arbitration panel which shall be fixed by the arbitration panel under paragraph 7;
- (b) be concise and in no case longer than 15 typed pages, including any annexes; and
- (c) be directly relevant to the factual and legal issue under consideration by the arbitration panel.

36. The submission shall contain a description of the person, whether natural or legal, making the submission, including its nationality or place of establishment, the nature of its

activities and the source of its financing, and specify the nature of the interest that that person has in the arbitration panel proceedings.

37. The arbitration panel shall promptly provide to the Parties copies of any *amicus curiae* submission received by it and list in its ruling all the *amicus curiae* submissions that it has received that conform to the provisions of the above rules. The arbitration panel shall not be obliged to address in its ruling the factual or legal arguments made in such submissions.

Computation of Time

38. Where anything under this Chapter or these rules is to be done, or the arbitration panel requires anything to be done, within a number of days after, before or of a specified date or event, the specified date or the date on which the specified event occurs shall not be included in calculating that number of days.

39. Where a Party receives a document on a date other than the date on which this document is received by the other Party, any period of time that is calculated on the basis of the date of receipt of that document shall be calculated from the last date of receipt of that document.

CHAPTER 20 GENERAL PROVISIONS AND EXCEPTIONS

Article 20.1 : General Exceptions

1. For the purposes of Chapters 2 (Market Access for Goods), 3 (Rules of Origin and Origin Procedures), 4 (Customs Procedures and Trade Facilitation), 5 (Sanitary and Phytosanitary Measures), 6 (Technical Barriers to Trade), 11 (Intellectual Property Rights) and 14 (Agriculture, Forestry and Fisheries Co-operation), Article XX of GATT 1994, including its interpretive notes, is incorporated into and made part of this Agreement, *mutatis mutandis*. The Parties understand that the measures referred to in Article XX(b) of GATT 1994 include environmental measures to protect human, animal or plant life or health, and that Article XX(g) of GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.
2. For the purposes of Chapters 8 (Cross-Border Trade in Services), 9 (Temporary Entry of Business Persons), and 10 (Investment), Article XIV of GATS, including its footnotes, is incorporated into and made part of this Agreement, *mutatis mutandis*. The Parties understand that the measures referred to in Article XIV(b) of GATS include environmental measures to protect human, animal or plant life or health.
3. For the purposes of this Agreement, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions prevail, or a disguised restriction on trade in goods or services and investment, nothing in this Agreement shall be construed to prevent the adoption or enforcement by a Party of measures necessary to protect national works or specific sites of historical or archaeological value, or to support creative arts¹ of national value which is customarily practiced.

Article 20.2 : Security Exceptions

1. Nothing in this Agreement shall be construed:
 - (a) to require a Party to furnish or allow access to any information the disclosure of which it considers contrary to its essential security interests;
 - (b) to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:

¹ “Creative arts” include: the performing arts – including theatre, dance and music – visual arts and craft, literature, film and video, language arts, creative on-line content, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid art work, including those that use new technologies to transcend discrete art form divisions. The term encompasses those activities involved in the presentation, execution and interpretation of the arts; and the study and technical development of these art forms and activities.

- (i) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials or relating to the supply of services as carried on, directly or indirectly, for the purposes of supplying or provisioning a military establishment,
 - (ii) taken in time of war or other emergency in international relations; or
 - (iii) relating to fissionable and fusionable materials or the materials from which they are derived; or
- (c) to prevent a Party from taking any action in pursuance of its obligations under the *United Nations Charter* for the maintenance of international peace and security.

2. The Joint Commission shall be informed, to the fullest extent possible, of measures taken under paragraphs 1(b) and (c) and of their termination.

Article 20.3 : Measures to Safeguard the Balance of Payments

1. When a Party is in serious balance of payments and external financial difficulties or under threat thereof, or when in exceptional circumstances, payments and capital movements between the Parties cause or threaten to cause serious difficulties for the operation on monetary policy or exchange rate policy in either Party, it may:

- (a) in the case of trade in goods, in accordance with GATT 1994 and the *WTO Understanding on the Balance-of-Payments Provisions* of GATT 1994, adopt restrictive import measures;
- (b) in the case of services, adopt or maintain restrictions on trade in services on which it has undertaken specific commitments, including on payments or transfers for transactions related to such commitments; or
- (c) in the case of investments, adopt or maintain restrictions with regard to payments relating to the transfer of proceeds from investment.

2. Restrictions adopted or maintained under paragraph 1(b) or (c) shall:

- (a) be consistent with the *Articles of Agreement of the International Monetary Fund*;
- (b) avoid unnecessary damage to the commercial, economic and financial interests of the other Party;
- (c) not exceed those necessary to deal with the circumstances described in paragraph 1;

- (d) be temporary, and be phased out progressively as the situation specified in paragraph 1 improves;
- (e) not exceed a period of one year; however, if extremely exceptional circumstances arise such that a Party seeks to extend such measures, the Party will co-ordinate in advance with the other Party concerning the implementation of any proposed extension; and
- (f) be applied on a national treatment basis and such that the other Party is treated no less favorably than any non-Party.

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

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

5. The Party adopting or maintaining any restrictions under paragraph 1 shall promptly commence consultations in relation to the measures or any extension thereof on the request of the other Party.

Article 20.4 : Prudential Measures

Notwithstanding any other provisions of this Agreement, a Party shall not be prevented from taking measures for prudential reasons, including for the protection of investors, depositors, policy holders or persons to whom a fiduciary duty is owed by a financial service supplier, or to ensure the integrity and stability of the financial system. Where such measures do not conform with the provisions of this Agreement, they shall not be used as a means of avoiding a Party's commitments or obligations under this Agreement.

Article 20.5 : Taxation Exception

1. Except as provided in this Article, nothing in this Agreement shall apply to taxation measures.

2. This Agreement shall grant rights or impose obligations with respect to taxation measures in accordance with subparagraphs (a) through (d):

- (a) Article 2.3 (National Treatment) and such other provisions of this Agreement as are necessary to give effect to that Article shall apply to taxation measures to the same extent as does Article III of GATT 1994;

- (b) Article 2.12 (Export Duties, Taxes, or Other Charges) shall apply to taxation measures;
- (c) Article 8.4 (National Treatment) shall apply to taxation measures on income, on capital gains, on the taxable capital of corporations or on the value of an investment or property² (but not on the transfer of that investment or property) that relate to the purchase or consumption of particular services, except that nothing in this subparagraph shall prevent a Party from conditioning the receipt or continued receipt of an advantage relating to the purchase or consumption of particular services on requirements to provide the service in its territory;³
- (d) Articles 8.4 (National Treatment), 8.5 (Most-Favoured-Nation Treatment), 10.5 (National Treatment), and 10.6 (Most-Favoured-Nation Treatment) shall apply to all taxation measures, other than those on income, on capital gains, on the taxable capital of corporations, on the value of an investment or property⁴ (but not on the transfer of that investment or property), or taxes on estates, inheritances, gifts and generation-skipping transfers.

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

- (a) any most-favoured-nation obligation with respect to an advantage accorded by a Party in accordance with a tax convention;
- (b) a non-conforming provision of any existing taxation measure;
- (c) the continuation or prompt renewal of a non-conforming provision of any existing taxation measure;
- (d) an amendment to a non-conforming provision of any existing taxation measure to the extent that the amendment does not decrease its conformity, at the time of the amendment, with any of those Articles;
- (e) the adoption or enforcement of any taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes including any taxation measure that differentiates between persons based on their place of residence or

² This is without prejudice as to the methodology used to determine the value of such investment or property under Parties' respective domestic laws.

³ For greater certainty, this subparagraph provides that a Party's tax deduction and tax credit rules in respect of the taxes referred to in this subparagraph, that relate to the expenses incurred for purchasing or consuming services covered in this subparagraph from service suppliers, shall not discriminate between a national service supplier and the service suppliers of the other Party.

⁴ This is without prejudice as to the methodology used to determine the value of such investment or property under Parties' respective domestic laws.

incorporation, provided that the taxation measure does not arbitrarily discriminate between persons, goods or services of the Parties;⁵ or

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

4. Without prejudice to the rights and obligations of the Parties under paragraphs 2(a) and (b), and Articles 10.11.2 through 10.11.4 shall apply to taxation measures.

5. Article 10.9 (Expropriation and Compensation) shall apply to taxation measures. However, no investor may invoke Article 10.9 (Expropriation and Compensation) as the basis for a claim where it has been determined pursuant to this paragraph that the measure is not an expropriation. An investor that seeks to invoke Article 10.9 (Expropriation and Compensation) with respect to a taxation measure must first refer to the competent authorities, at the time that it gives its notice of intent under Article 10.20 (Submission of a Claim to Arbitration), the issue of whether that taxation measure is not an expropriation. If the competent authorities do not agree to consider the issue or, having agreed to consider it, fail to agree that the measure is not an expropriation within a period of six months of such referral, the investor may submit its claim to arbitration under Article 10.20 (Submission of a Claim to Arbitration).

6. Nothing in this Agreement shall affect the rights and obligations of the Parties under any tax convention.

7. For the purposes of this Article, “tax convention” means a convention for the avoidance of double taxation or other international taxation agreement in force between the Parties.

8. In the event of any inconsistency relating to a taxation measure between this Agreement and any such tax convention, that convention shall prevail to the extent of the inconsistency.

9. In the case of a tax convention between the Parties, the competent authorities under that convention shall have sole responsibility for determining whether any inconsistency exists between this Agreement and that convention.

10. For the purposes of this Article, taxation measures shall not include any:

- (a) customs duties as defined in Article 1.5 (Definitions);
- (b) any measures listed in exceptions (b) and (c) of the definition of customs duties in Article 1.5 (Definitions); or

⁵ The Parties understand that this paragraph must be interpreted by reference to the footnote to Article XIV(d) of GATS as if the Article was not restricted to services or direct taxes.

- (c) import duties.

Article 20.6 : Treaty of Waitangi

1. Provided that such measures are not used as a means of arbitrary or unjustified discrimination against persons of the other Party or as a disguised restriction on trade in goods and services, nothing in this Agreement shall preclude the adoption by New Zealand of measures it deems necessary to accord more favourable treatment to Maori in respect of matters covered by this Agreement including in fulfilment of its obligations under the *Treaty of Waitangi*.

2. The Parties agree that the interpretation of the *Treaty of Waitangi*, including as to the nature of the rights and obligations arising under it, shall not be subject to the dispute settlement provisions of this Agreement. Chapter 19 (Dispute Settlement) shall otherwise apply to this Article. An arbitration panel established under Article 19.8 (Establishment of an Arbitration Panel) may be requested by Korea to determine only whether any measure referred to in paragraph 1 is inconsistent with its rights under this Agreement.

Article 20.7 : Disclosure of Information

Nothing in this Agreement shall be construed to require either Party to furnish or allow access to information the disclosure of which it considers would:

- (a) be contrary to the public interest as determined by its domestic laws;
- (b) be contrary to any of its domestic laws, including but not limited to those protecting personal privacy or the financial affairs and accounts of individual customers of financial institutions;
- (c) impede law enforcement; or
- (d) prejudice legitimate commercial interests of particular enterprises, public or private.

Article 20.8 : Confidentiality

Where a Party provides information to the other Party in accordance with this Agreement and designates the information as confidential, the Party receiving the information shall maintain the confidentiality of the information. The information shall be used only for the purposes specified by the Party providing the information. It shall not be disclosed without the specific written permission of the Party providing the information, except to the extent that the disclosure or use is necessary to comply with the domestic legal requirements of the receiving Party, including for the purposes of judicial proceedings.

CHAPTER 21 FINAL PROVISIONS

Article 21.1 : Annexes, Appendices, and Footnotes

The Annexes, Appendices, and footnotes to this Agreement shall constitute an integral part of this Agreement.

Article 21.2 : Entry into Force

This Agreement shall enter into force 30 days after the date the Parties exchange written notifications certifying that they have completed their respective applicable legal requirements and procedures, or on such other date as the Parties may agree in writing.

Article 21.3 : Termination

1. This Agreement shall terminate 180 days after the date that either Party notifies the other Party in writing that it wishes to terminate the Agreement.
2. Within 30 days of the delivery of a notification under paragraph 1, either Party may make a written request to the other Party to enter into consultations regarding whether any provision of this Agreement should terminate on a date later than that provided under paragraph 1. The consultations shall begin no later than 30 days after the Party delivers its request. If no agreement is reached within 180 days of the delivery of notification under paragraph 1, this Agreement shall terminate.

Article 21.4 : Amendments

1. The Parties may agree, in writing, to amend this Agreement. An amendment shall enter into force after the Parties exchange written notifications certifying that they have completed their respective applicable legal requirements and procedures, on such date as the Parties may agree.
2. Unless otherwise provided in this Agreement, if any provision of the WTO Agreement or any other international agreement to which both Parties are party that is incorporated into or referred to in this Agreement is amended, the Parties shall consult on whether to amend this Agreement.

Article 21.5 : Accession

This Agreement is open to accession or association, on terms to be agreed between the Parties, by any member of the WTO, or by any other State or separate customs territory.

Article 21.6 : Authentic Texts

The English and Korean texts of this Agreement are equally authentic.

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

DONE in duplicate at _____ on this _____ day of _____ 20[] in the English and Korean languages.

For the Government of the Republic of Korea:

For the Government of New Zealand:

ANNEX I

SERVICES AND INVESTMENT NON-COMFORMING MEASURES

KOREA

EXPLANATORY NOTE

1. The Schedule of Korea to this Annex sets out, pursuant to Articles 8.8 (Non-Conforming Measures) and 10.15 (Non-Conforming Measures), Korea's existing measures that are not subject to some or all of the obligations imposed by:

- (a) Article 8.4 (National Treatment) or 10.5 (National Treatment);
- (b) Article 8.5 (Most-Favoured-Nation Treatment) or 10.6 (Most-Favoured-Nation Treatment);
- (c) Article 8.6 (Market Access);
- (d) Article 8.7 (Local Presence);
- (e) Article 10.11 (Performance Requirements); or
- (f) Article 10.12 (Senior Management and Boards of Directors)

2. Each Schedule entry sets out the following elements:

- (a) **Sector**, refers to the sector for which the entry is made;
- (b) **Obligation Concerned**, specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 8.8.1(a) and 10.15.1(a), does not apply to the non-conforming aspects of the law, regulation, or other measures, as set out in paragraph 3;
- (c) **Level of Government**,¹ indicates the level of government maintaining the scheduled measure(s);
- (d) **Measures**,² identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the Measures element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

¹ If none is specified, the measure is maintained at the central level of government.

² For greater certainty a change in the level of government at which a measure is administered or enforced does not, by itself, decrease the conformity of the measure with the obligations referred to in Article 8.8.1 and Article 10.15.1.

- (e) **Description**, sets out commitments, if any, for liberalisation on the date of entry into force of this Agreement, and the remaining non-conforming aspects of the measure for which the entry is made.

3. In the interpretation of a Schedule entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant Articles of the Chapters against which the entry is made. To the extent that:

- (a) the Measures element is qualified by a liberalisation commitment from the Description element, the Measures element as so qualified shall prevail over all other elements; and
- (b) the Measures element is not so qualified, the Measures element shall prevail over all other elements, unless any discrepancy between the Measures element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the Measures element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

4. In accordance with Articles 8.8.1(a) and 10.15.1(a) and subject to Articles 8.8.1(c) and 10.15.1(c), the Articles of this Agreement specified in the Obligations Concerned element of an entry do not apply to the non-conforming aspects of the law, regulation, or other measure identified in the Measures element of that entry.

5. Where Korea maintains a measure that requires that a service provider be a citizen, permanent resident, or resident of its territory as a condition to the provision of a service in its territory, a Schedule entry for that measure taken with respect to Article 8.4 (National Treatment), 8.5 (Most-Favoured-Nation Treatment), or 8.7 (Local Presence) shall operate as a Schedule entry with respect to Article 10.5 (National Treatment), 10.6 (Most-Favoured-Nation Treatment), or 10.11 (Performance Requirements) to the extent of that measure.

6. A “foreign person” means a foreign national or an enterprise organised under the laws of another country.

7. For greater certainty, Articles 8.4 (National Treatment) and 8.7 (Local Presence) are separate disciplines and a measure that is only inconsistent with Article 8.7 (Local Presence) need not be reserved against Article 8.4 (National Treatment).

SCHEDULE OF KOREA

Sector:	Construction Services
Obligations Concerned:	Local Presence (Article 8.7)
Measures:	<p><i>Framework Act on the Construction Industry</i> (Law No. 12012, August 6, 2013), Articles 9 and 10</p> <p><i>Enforcement Decree of the Framework Act on the Construction Industry</i> (Presidential Decree No. 24616, June 17, 2013), Article 13</p> <p><i>Enforcement Regulations of the Framework Act on the Construction Industry</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 10, June 17, 2013), Articles 2 and 3</p> <p><i>Information and Communication Construction Business Act</i> (Law No. 11690, March 23, 2013), Article 14</p> <p><i>Fire Fighting System Installation Business Act</i> (Law No. 11782, May 22, 2013), Articles 4 and 5</p> <p><i>Enforcement Decree of the Fire Fighting System Installation Business Act</i> (Presidential Decree No. 24417, March 23, 2013), Article 2 (Table 1)</p> <p><i>Enforcement Regulations of the Fire Fighting System Installation Business Act</i> (Ordinance of Ministry of Security and Public Administration No.3, March 23, 2013), Article 2</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies construction services in Korea must, prior to the signing of the first contract related to such services, establish an office in Korea.</p>

Sector:	Leasing, Rental, Maintenance, Repair, Sales, and Disposal Services Related to Construction Machinery and Equipment
Obligations Concerned:	Local Presence (Article 8.7)
Measures:	<p><i>Construction Machinery Management Act</i> (Law No. 11919, July 16, 2013), Article 21</p> <p><i>Enforcement Decree of the Construction Machinery Management Act</i> (Presidential Decree No. 24443, March 23, 2013), Articles 13, 14, 15, and 15-2</p> <p><i>Enforcement Regulations of the Construction Machinery Management Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 1, March 23, 2013), Articles 57 through 63, 65-2, and 65-3</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies leasing, rental, maintenance, repair, sales, and disposal services related to construction machinery and equipment must establish an office in Korea.</p>

Sector:	Transportation Services - Automobile Maintenance, Repair, Sales, Disposal, and Inspection Services; Automobile License Plate Issuing Services
Obligations Concerned:	Market Access (Article 8.6) Local Presence (Article 8.7)
Measures:	<p><i>Automobile Management Act</i> (Law No. 11929, July 16, 2013), Articles 20, 44, 45, and 53</p> <p><i>Enforcement Regulations of the Automobile Management Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No.24, September 6, 2013), Articles 7, 8, 83, 87, and 111</p> <p><i>Rule on Enforcement of Comprehensive Inspection of Automobiles, Etc.</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No.1, March 23, 2013), Article 16</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies automobile management services (which includes used car sales, maintenance, auto dismantling and recycling services) must establish an office in Korea and register its business with the head of the <i>si/gun/gu</i> (municipal authorities), which is subject to an economic needs test, as appropriate.</p> <p>A person that supplies automobile inspection services that is designated as a “designated inspection facility” must establish an office in Korea.</p> <p>A person that supplies license plate manufacturing, delivery, and seal services that is designated as a “license plate issuing agency” must establish an office in Korea.</p>

Sector:	Distribution Services - Wholesale and Retail Distribution of Tobacco and Liquor
Obligations Concerned:	Market Access (Article 8.6) Local Presence (Article 8.7)
Measures:	<p><i>Tobacco Business Act</i> (Law No. 11690, March 23, 2013), Articles 12, 13, and 16</p> <p><i>Enforcement Decree of the Tobacco Business Act</i> (Presidential Decree No. 24519, April 26, 2013), Articles 4 and 5</p> <p><i>Enforcement Regulations of the Tobacco Business Act</i> (Ordinance of the Ministry of Strategy and Finance No. 131, March 3, 2010), Articles 5, 7 and 7-3</p> <p><i>Liquors Act</i> (Law No. 11873, June 7, 2013), Articles 8 through 10</p> <p><i>Enforcement Decree of the Liquors Act</i> (Presidential Decree No. 24638, June 28, 2013), Article 9</p> <p><i>Notice on Sales of Liquor by Telecommunication Means</i> (Notice of National Tax Service No. 2012-68, October 1, 2012)</p> <p><i>Notice on Designation of Zone for Liquor License</i> (Notice of National Tax Service No.2013-15, April 1, 2013)</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies tobacco wholesale (including importation) or retail distribution services must establish an office in Korea.</p> <p>Only designated tobacco retailers may sell tobacco to retail buyers. The sale of tobacco to retail buyers by mail or in electronic commerce is prohibited.</p> <p>The distance between places of business of tobacco retailers must be at least 50 meters.</p> <p>A person that engages in liquor wholesale distribution services must establish an office in Korea and obtain authorization from the head of the relevant tax office, which is subject to an economic needs test.</p> <p>The sale of liquor by telephone or in electronic commerce is prohibited.</p>

Sector:	Agriculture and Livestock
Obligations Concerned:	National Treatment (Article 10.5)
Measures:	<p><i>Foreign Investment Promotion Act</i> (Law No. 11535, December 11, 2012), Article 4</p> <p><i>Enforcement Decree of the Foreign Investment Promotion Act</i> (Presidential Decree No. 24638, June 28, 2013), Article 5</p> <p><i>Regulations on Foreign Investment and Introduction of Technology</i> (Notice of the Ministry of Trade, Industry and Energy, No.2013-37, May 30, 2013), Attached table 2</p>
Description:	<p><u>Investment</u></p> <p>Foreign persons shall not:</p> <ul style="list-style-type: none"> (a) invest in rice or barley farming; or (b) hold 50 percent or more of the equity interest of an enterprise engaged in beef cattle farming.

Sector: Business Services	<i>An-gyung-sa</i> (Optician and Optometry) Services
Obligations Concerned:	Market Access (Article 8.6) Local Presence (Article 8.7)
Measures:	<i>Medical Technicians Act</i> (Law No. 11860, June 4, 2013), Article 12 <i>Enforcement Regulations of the Medical Technicians Act</i> (Ordinance of the Ministry of Health and Welfare No. 193, April 17, 2013), Article 15
Description:	<u>Cross-Border Trade in Services</u> Only a natural person that is a licensed <i>an-gyung-sa</i> (optician or optometrist) that has established an office in Korea may engage in optician or optometry services. An <i>an-gyung-sa</i> (optician or optometrist) shall not establish more than one office.

Sector:	Wholesale and Retail Distribution Services
Obligations Concerned:	Market Access (Article 8.6) Local Presence (Article 8.7)
Measures:	<p><i>Pharmaceutical Affairs Act</i> (Law No. 12074, August 13, 2013), Articles 42 and 45</p> <p><i>Enforcement Decree on the Pharmaceutical Affairs Acts</i> (Presidential Decree No. 24479, March 23, 2013), Article 31-2</p> <p><i>Enforcement Decree on the Standards of Facilities of Manufacturer and Importers of Medical Products, Etc.</i> (Presidential Decree No. 24479, March 23, 2013), Article 6</p> <p><i>Supply and Demand of Oriental Medicinal Herbs Regulations</i> (Notice of the Ministry of Health and Welfare No. 2013-63, April 18, 2013), Articles 4 and 12</p> <p><i>Medical Devices Act</i> (Law No. 12107, August 13, 2013), Article 15</p> <p><i>Enforcement Regulations of the Medical Devices Act</i> (Ordinance of the Prime Minister No. 1016, March 23, 2013), Article 20</p> <p><i>Health Functional Foods Act</i> (Law No. 11508, October 22, 2012), Article 6</p> <p><i>Enforcement Regulations of the Health Functional Foods Act</i> (Ordinance of the Prime Minister No.1010, March 23, 2013), Articles 2 and 5</p> <p><i>Food Sanitation Act</i> (Law No. 12390, January 28, 2014), Articles 36 and 37</p> <p><i>Enforcement Decree of the Food Sanitation Act</i> (Presidential Decree No. 24800, October 16, 2013), Articles 23 and 24</p> <p><i>Enforcement Regulations of the Food Sanitation Act</i> (Ordinance of the Prime Minister No. 1041, October 25, 2013), Articles 23 and 36 (attached table 14)</p> <p><i>Testing and Inspection of Food and Drugs Act</i> (Law No. 11985, July 30, 2013), Article 6</p> <p><i>Act on the Control of Narcotics, Etc</i> (Law No. 11984, July 30, 2013), Articles 6 and 6-2</p>

Description:

Cross-Border Trade in Services

A person that supplies wholesale trade services must establish an office in Korea in order to receive an import business license to supply such services with respect to:

- (a) pharmaceuticals and related items;
- (b) medical devices; or
- (c) health functional foods (including dietary supplements).

To supply the following services a person must establish an office in Korea:

- (a) transportation, sales, and preservation (cold storage) of food and food additives;
- (b) food supply services;
- (c) food inspection services; or
- (d) narcotic drug wholesale and retail distribution services.

The Minister of Health and Welfare controls the supply and demand of the wholesale distribution of imported designated *han-yak-jae* (Asian medicinal herbs).

Certain liquor-selling bars and the wholesale and retail distribution of narcotics require authorisation by the relevant authority.

Sector:	Retail Distribution Services of Pharmaceuticals
Obligations Concerned:	Market Access (Article 8.6) Local Presence (Article 8.7)
Measures:	<i>Pharmaceutical Affairs Act</i> (Law No. 12074, August 13, 2013), Articles 20 and 21 <i>Enforcement Decree on the Pharmaceutical Affairs Act</i> (Presidential Decree No. 24479, March 23, 2013), Article 22-2
Description:	<u>Cross-Border Trade in Services</u> A person that supplies pharmaceutical product retail distribution services (including distribution of <i>han-yak-jae</i> (Asian medicinal herbs)) must establish a pharmacy in Korea. That person shall not establish more than one pharmacy nor establish a pharmacy in the form of a corporation.

Sector:	Transportation Services - Rail Transportation and Incidental Services
Obligations Concerned:	National Treatment (Article 8.4) Market Access (Article 8.6)
Measures:	<p><i>Railroad Enterprise Act</i> (Law No. 11690, March 23, 2013), Articles 5, 6, and 12</p> <p><i>Korea Railroad Corporation Act</i> (Law No. 12025, August 6, 2013), Article 9</p> <p><i>Rail Construction Act</i> (Law No. 12023, August 6, 2013), Article 8</p> <p><i>Framework Act on Rail Industry Development</i> (Law No. 11690, March 23, 2013), Articles 3, 20, 21, 26, and 38</p> <p><i>Korea Rail Network Authority Act</i> (Law No. 11690, March 23, 2013), Article 7</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>The existing regulation broadly states that only juridical persons that have obtained authorisation from the Minister of Land, Infrastructure and Transport may supply railroad transportation services. In practice, however, only juridical persons of Korean nationality (of which shares are 100 per cent owned by the shareholders with Korean nationality) established by a Korean national may supply railroad transportation services on railroad routes constructed on or before 30 June, 2005.</p> <p>Only juridical persons that have obtained authorisation from the Minister of Land, Infrastructure and Transport may supply railroad transportation services on railroad routes constructed on or after 1 July, 2005. Such authorisation is subject to an economic needs test.</p> <p>Only the central or local level of government, or the Korea Rail Network Authority may supply rail construction services and maintain and repair government-owned rail facilities (including high-speed rail). However, juridical persons that meet the criteria in the <i>Private Investment in Social Infrastructure Act</i> may supply rail construction services.</p>

Sector:	Transportation Services - Passenger Road Transportation Services (not including Taxis and Scheduled Passenger Road Transportation Services)
Obligations Concerned:	Local Presence (Article 8.7)
Measures:	<p><i>Passenger Transport Service Act</i> (Law No. 12020, August 6, 2013), Articles 4 and 5</p> <p><i>Enforcement Decree of the Passenger Transport Service Act</i> (Presidential Decree No.24443, March 23, 2013), Article 3</p> <p><i>Enforcement Regulations of the Passenger Transport Service Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 35, November 7, 2013), Article 11</p> <p><i>Tramway Transportation Act</i> (Law No. 11647, March 22, 2013), Article 4</p> <p><i>Enforcement Regulations of the Tramway Transportation Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No.1, March 23, 2013), Article 3</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies passenger road transportation services, not including taxis and scheduled passenger road transportation services, must establish an office in the <i>dang-hae--ji-yeok</i> (relevant geographic area) in Korea.</p>

Sector:	Transportation Services - International Maritime Cargo Transportation and Maritime Auxiliary Services
Obligations Concerned:	National Treatment (Article 8.4) Market Access (Article 8.6) Local Presence (Article 8.7)
Measures:	<i>Maritime Transportation Act</i> (Law No. 12092, August 13, 2013), Articles 24 and 33 <i>Enforcement Regulations of the Maritime Transportation Act</i> (Ordinance of the Ministry of Oceans and Fisheries No. 1, March 24, 2013), Articles 16, 19, 22, and 23 <i>Pilotage Act</i> (Law No. 11690, March 23, 2013), Article 6 <i>Ship Investment Company Act</i> (Law No. 11756, April 5, 2013), Articles 3 and 31
Description:	<u>Cross-Border Trade in Services</u> A person that engages in international maritime cargo transportation must be organised as a <i>Chusik Hoesa</i> (stock company) in Korea and registered according to the <i>Maritime Transportation Act</i> . A ship investment company must also be organised as a <i>Chusik Hoesa</i> (stock company) in Korea and registered according to the <i>Ship Investment Company Act</i> . A person that engages in shipping brokerage services, maritime agency services and vessel maintenance services must be the company as stipulated under the <i>Korean Commercial Act</i> and registered according to the <i>Maritime Transportation Act</i> . Only a Korean national may supply maritime pilotage services.

Sector:	Transportation Services - Air Transportation Services
Obligations Concerned:	National Treatment (Article 10.5) Senior Management and Boards of Directors (Article 10.12)
Measures:	<i>Aviation Act</i> (Law No. 12026, August 6, 2013), Articles 3, 6, 112, 113, 114, 132 and 135 <i>Enforcement Regulations of the Aviation Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 569, February 15, 2013), Articles 14-2, 15, 278, 278-3, 296-2, 298 and 299
Description:	<u>Investment</u>

The following persons shall not supply scheduled or non-scheduled domestic air transportation services or supply international air transportation services as Korean air carriers:

- (a) a person who is not a Korean national;
- (b) a foreign government or a foreign *gong-gong-dan-che* (organisation for public purposes);
- (c) an enterprise organised under foreign law;
- (d) an enterprise in which any of the persons referred to in subparagraphs (a) through (c) owns half or more than half of the equity interest, or has control; or
- (e) an enterprise organised under Korean law whose *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) is a foreign national or half or more of whose senior management are foreign nationals.

A person that is authorised to operate a self-owned or chartered aircraft must register the aircraft with the Minister of Land, Infrastructure and Transport. The persons listed in subparagraphs (a) through (e) are not allowed to register an aircraft.

Sector:	Transportation Services - Specialty Air Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Local Presence (Article 8.7) Senior Management and Boards of Directors (Article 10.12)
Measures:	<i>Aviation Act</i> (Law No. 12026, August 6, 2013), Articles 3, 6, and 134 <i>Enforcement Regulations of the Aviation Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 569, February 15, 2013), Articles 15-2, 298 and 299-2
Description:	<u>Cross-Border Trade in Services and Investment</u>

A person that supplies aircraft-*sa-yong* (use) services or such non-scheduled air transportation services as glider towing, parachute jumping, aerial construction, heli-logging, and aerial sightseeing must register its self-owned or chartered aircraft with the Minister of Land, Infrastructure and Transport and establish an office in Korea.

The following persons shall not register an aircraft:

- (a) a person who is not a Korean national;
- (b) a foreign government or a foreign *gong-gong-dan-che* (organisation for public purposes);
- (c) an enterprise organised under foreign law;
- (d) an enterprise in which any of those referred to in subparagraphs (a) through (c) owns half or more than half of the equity interest, or has control; or
- (e) an enterprise organised under Korean law whose *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) is a foreign national or half or more of whose senior management are foreign nationals.

For the purposes of this entry, aircraft-*sa-yong* (use) services are services using an aircraft, and supplied upon request, for hire, other than for passenger or freight transportation, including aerial firefighting, forestry fire management, aerial advertising, flight training, aerial mapping, aerial investigation, aerial

spraying, aerial photographing and other aerial agricultural activities, and aerial inspections and observations.

Sector:	Transportation Services - Road Transportation Support Services
Obligations Concerned:	Market Access (Article 8.6) Local Presence (Article 8.7)
Measures:	<i>Passenger Transport Service Act</i> (Law No. 12020, August 6, 2013), Articles 36 and 37 <i>Enforcement Regulations of the Passenger Transport Service Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 35, November 7, 2013), Article 73 <i>Parking Lot Service Act</i> (Law No. 11690, March 23, 2013), Article 12 <i>Road Traffic Act</i> (Law No. 12045, August 13, 2013), Article 36
Description:	<u>Cross-Border Trade in Services</u> A person that supplies parking lot services, bus terminal operation services, or car towing and storage services must establish a place of business in the relevant geographic area in Korea and obtain an authorisation from the Minister of Land, Infrastructure and Transport, head of local police, or head of <i>si/gun</i> , as appropriate, which is subject to an economic needs test.

Sector:	Courier Services
Obligations Concerned:	Market Access (Article 8.6) Local Presence (Article 8.7)
Measures:	<p><i>Aviation Act</i> (Law No. 12026, August 6, 2013), Article 139</p> <p><i>Enforcement Regulations of the Aviation Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 569, February 15, 2013), Article 306</p> <p><i>Trucking Transport Business Act</i> (Law No. 11933, July 16, 2013), Articles 3, 24 and 29</p> <p><i>Enforcement Regulations of Trucking Transportation Business Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No.19, July 11, 2013), Articles 6, 34 and 41-2</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies international courier services, including commercial document delivery services, as specified in Article 3 of the <i>Enforcement Decree of the Postal Services Act</i>, must establish an office in Korea.</p> <p>In order to obtain a trucking business license from the Minister of Land, Infrastructure and Transport, a domestic courier services supplier must establish an office in the relevant geographic area. Such a license is subject to an economic needs test.</p> <p>For greater certainty, a person who acquired an existing domestic courier business does not need to obtain a new trucking business license provided that the acquirer operates under the same terms and conditions as set out in the acquiree's license.</p>

Sector:	Telecommunications Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Market Access (Article 8.6) Local Presence (Article 8.7)
Measures:	<i>Telecommunications Business Act</i> (Law No. 12035, August 13, 2013), Articles 6, 7, 8, 21 and 87 <i>Telecommunications Business Act</i> (Law No. 5385, August 28, 1997), Addenda Article 4 <i>Radio Waves Act</i> (Law No. 11712, March 23, 2013), Articles 13 and 20
Description:	<u>Cross-Border Trade in Services and Investment</u> A license for facilities-based public telecommunications services or a registration for non-facilities-based public telecommunications services shall be granted only to a juridical person organised under Korean law. A license for facilities-based public telecommunications services shall not be granted to or held by a juridical person organised under Korean law in which a foreign government, foreign person, or deemed foreign person holds in the aggregate more than 49 percent of the juridical person's total voting shares. A foreign government, foreign person, or deemed foreign person shall not in the aggregate hold more than 49 percent of the total voting shares of a facilities-based supplier of public telecommunications services. In addition, with respect to KT Corporation (KT), a foreign government, foreign person, or deemed foreign person shall not be the largest shareholder of KT, except if it holds less than five percent of the total voting shares of KT. A foreign government, or its representative, or a foreign person shall not obtain or hold a radio station license. A foreign person shall not supply cross-border public telecommunications services into Korea, except through a commercial arrangement with a supplier of public telecommunications services that is licensed in Korea. For the purposes of this entry:

- (a) “deemed foreign person” means a juridical person organised under Korean law in which a foreign government or a foreign person (including a “specially related person” under relevant Korean laws or regulations) is the largest shareholder and holds 15 percent or more of that juridical person’s total voting shares, but does not include a juridical person that holds less than one percent of the total voting shares of a facilities-based supplier of public telecommunications services;
- (b) consistent with Article 5.2 of the *Telecommunications Business Act* (Law No. 12035, August 13, 2013), a facilities-based supplier is a supplier that owns transmission facilities;
- (c) consistent with Article 5.3 of the *Telecommunications Business Act* (Law No. 12035, August 13, 2013), a non-facilities-based supplier is a supplier that does not own transmission facilities (but may own a switch, router or multiplexer) and supplies its public telecommunication services through transmission facilities of a licensed facilities-based supplier; and
- (d) consistent with subparagraph 3 of Article 2 of the *Telecommunications Basic Act* (Law No. 11690, March 23, 2013), “transmission facilities” means wireline or wireless transmission facilities (including circuit facilities) that connect transmitting points with receiving points.

Sector:	Real Estate Brokerage and Appraisal Services
Obligations Concerned:	Local Presence (Article 8.7)
Measures:	<p><i>Act on Licensed Real Estate Broker</i> (Law No. 12634, May 21, 2014), Article 9</p> <p><i>Enforcement Decree of the Act on Licensed Real Estate Broker</i> (Presidential Decree No. 25652, October 14, 2014), Article 13</p> <p><i>Enforcement Regulations of the Act on Licensed Real Estate Broker</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 115, July 29, 2014), Article 4</p> <p><i>Public Notice of Values and Appraisal of Real Estate Act</i> (Law No. 11690, March 23, 2013), Article 27</p> <p><i>Enforcement Decree of the Public Notice of Values and Appraisal of Real Estate Act</i> (Presidential Decree No. 23919, June 29, 2012), Articles 65, 66, and 68</p> <p><i>Enforcement Regulations of the Public Notice of Values and Appraisal of Real Estate Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 1, March 23, 2013), Articles 25 and 26</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies real estate brokerage services or real estate appraisal services must establish an office in Korea.</p>

Sector: Retail, Leasing, Rental and Repair Services Related to Medical Devices

Obligations Concerned: Local Presence (Article 8.7)

Measures: *Medical Devices Act* (Law No. 12107, August 13, 2013),
Articles 16 and 17

Enforcement Regulations of the Medical Devices Act
(Ordinance of the Prime Minister No. 1016, March 23, 2013),
Articles 22 and 24

Description: Cross-Border Trade in Services

A person that supplies retail, leasing, rental, or repair services related to medical devices must establish an office in Korea.

Sector:	Rental Services - Automobiles
Obligations Concerned:	Local Presence (Article 8.7)
Measures:	<p><i>Passenger Transport Service Act</i> (Law No. 12020, August 6, 2013), Articles 28 and 29</p> <p><i>Enforcement Regulations of the Passenger Transport Service Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 35, November 7, 2013), Articles 60, 61, 62 and 64</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies automobile rental services must establish an office in Korea.</p>

Sector:	Scientific Research Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5)
Measures:	<p><i>Marine Scientific Research Act</i> (Law No. 12091, August 13, 2013), Articles 6, 7, and 8</p> <p><i>Territorial Sea and Contiguous Zone Act</i> (Law No. 10524, April 4, 2011), Article 5</p>
Description:	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>A foreign person, a foreign government, or a Korean enterprise owned or controlled by a foreign person that intends to conduct marine scientific research in the territorial waters, Exclusive Economic Zone or continental shelf of Korea must obtain prior authorisation or consent from the Minister of Oceans and Fisheries whereas a Korean national or a Korean enterprise not owned or controlled by a foreign person need only to provide notification to the Minister of Oceans and Fisheries.</p>

Sector:	Professional Services - Legal Services
Obligations Concerned:	Market Access (Article 8.6) Local Presence (Article 8.7)
Measures:	<p><i>Attorney-at-law Act</i> (Law No. 11825, May 28, 2013), Articles 4, 7, 21, 34, 45, 58-6, 58-22, and 109</p> <p><i>Certified Judicial Scriveners Act</i> (Law No. 8920, March 21, 2008), Articles 2, 3, and 14</p> <p><i>Notary Public Act</i> (Law No. 11823, May 28, 2013), Articles 10, 16, and 17</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only a <i>byeon-ho-sa</i> (Korean-licensed lawyer) registered with the Korean Bar Association may supply legal services.</p> <p>Only a <i>byeon-ho-sa</i> (Korean-licensed lawyer) may establish the following types of legal entity: <i>beop-yool-sa-mu-so</i> (law office), <i>beop-mu-beop-in</i> (law company with the characteristics of partnership), <i>beop-mu-beop-in (yoo-han)</i> (limited liability law company), or <i>beop-mu-jo-hap</i> (limited liability partnership law office). For greater certainty, a person that is not a Korean-licensed lawyer is not permitted to invest in any of these types of legal entity.</p> <p>A <i>byeon-ho-sa</i> (Korean-licensed lawyer) or <i>beop-mu-sa</i> (Korean-certified judicial scrivener) who practices in Korea must establish an office in the jurisdiction of the district court in which he or she practices. A <i>gong-jeung-in</i> (Korean notary public) must establish an office in the jurisdiction of the district office of the public prosecutor in which he or she practices.</p> <p>This entry is subject to the commitments undertaken in the entry for Legal Services – Foreign Legal Consultants in the Schedule to Annex II.</p>

Sector:	Professional Services - Labour Affairs Consulting Services
Obligations Concerned:	Local Presence (Article 8.7)
Measures:	<p><i>Certified Labor Affairs Consultant Act</i> (Law No. 10321, May 25, 2010), Articles 5, 7-2, 7-3 and 7-4</p> <p><i>Enforcement Decree of the Certified Labor Affairs Consultant Act</i> (Presidential Decree No. 24447, March 23, 2013), Articles 15 and 19</p> <p><i>Enforcement Regulations of the Certified Labor Affairs Consultant Act</i> (Ordinance of the Ministry of Employment and Labor No. 78, March 23, 2013), Articles 6 and 10</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only a <i>gong-in-no-mu-sa</i> (Korean-licensed labour affairs consultant) registered under the <i>Certified Labor Affairs Consultant Act</i> may supply labour affairs consulting services.</p> <p>A person that supplies labour affairs consulting services must establish an office in Korea.</p> <p>For greater certainty, an enterprise that supplies labour affairs consulting services must consist of at least two <i>gong-in-no-mu-sa</i> (Korean-licensed labour affairs consultant) (including the natural person who is the founder) and must obtain authorisation from the Minister of Employment and Labor.</p>

Sector:	Professional Services - Patent Attorney (<i>byeon-ri-sa</i>)
Obligations Concerned:	Market Access (Article 8.6) Local Presence (Article 8.7)
Measures:	<i>Patent Attorney Act</i> (Law No. 11962, July 30, 2013), Articles 3, 5, 6-2, and 6-3
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only a <i>byeon-ri-sa</i> (Korean-licensed patent attorney) who is registered with the Korean Intellectual Property Office may supply patent attorney services.</p> <p>Only a <i>byeon-ri-sa</i> (Korean-licensed patent attorney) may establish a <i>gae-in-sa-mu-so</i> (sole proprietorship) or a <i>teuk-heo-beop-in</i> (patent law firm). For greater certainty, a person that is not a Korean-licensed patent attorney shall not invest in either of these types of legal entity.</p> <p>A <i>byeon-ri-sa</i> (Korean-licensed patent attorney) may establish only one office.</p>

Sector:	Professional Services - Accounting and Auditing Services
Obligations Concerned:	Market Access (Article 8.6) Local Presence (Article 8.7)
Measures:	<i>Certified Public Accountant Act</i> (Law No. 10866, July 21, 2011), Articles 2, 7, 12, 18, and 23 <i>External Audit of Stock Companies Act</i> (Law No. 11845, May 28, 2013), Article 3
Description:	<u>Cross-Border Trade in Services</u> Only a <i>gae-in-sa-mu-so</i> (sole proprietorships), <i>gam-sa-ban</i> (auditing task forces) or <i>hoe-gye-boep-in</i> (accounting corporation limited liability company) established in Korea by <i>gong-in-hoe-gye-sa</i> (Korean-certified public accountants) registered under the <i>Certified Public Accountant Act</i> may supply accounting and auditing services. For greater certainty, a person that is not a Korean-registered certified public accountant shall not invest in any of these types of legal entity. Only <i>gong-in-hoe-gye-sa</i> (Korean-certified public accountants) in an auditing task force or an accounting corporation may supply auditing services regulated under the <i>External Audit of Stock Companies Act</i> .

Sector:	Professional Services – Taxation Services (<i>se-mu-sa</i>)
Obligations Concerned:	Market Access (Article 8.6) Local Presence (Article 8.7)
Measures:	<p><i>Certified Tax Accountant Act</i> (Law No. 11610, January 1, 2013), Articles 6, 13, 16-3, and 20</p> <p><i>Enforcement Decree of the Corporate Tax Act</i> (Presidential Decree No. 24824, November 5, 2013), Article 97</p> <p><i>Enforcement Regulations of the Corporate Tax Act</i> (Ordinance of the Ministry of Strategy and Finance No. 439, October 31, 2014), Article 50-3</p> <p><i>Enforcement Regulations of the Income Tax Act</i> (Ordinance of the Ministry of Strategy and Finance No. 407, March 14, 2014), Article 65-3</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only a <i>se-mu-sa-mu-so</i> (sole proprietorships), <i>se-mu-jo-jeong-ban</i> (tax reconciliation task forces) or, <i>se-mu-beop-in</i> (tax agency corporation limited liability company) established in Korea by <i>se-mu-sa</i> (Korean-certified tax accountants) registered under the <i>Certified Tax Accountant Act</i> may supply <i>se-mu-sa</i> (Korean-certified tax accountants) services, including tax reconciliation services and tax representative services. For greater certainty, a person that is not a Korean-registered certified tax accountant shall not invest in any of these types of legal entity.</p> <p>Only a <i>se-mu-jo-jeong-ban</i> (tax reconciliation task forces) or a <i>se-mu-beop-in</i> (tax agency corporation limited liability company) may supply tax reconciliation services.</p>

Sector:	Professional Services - Customs Clearance Services
Obligations Concerned:	Market Access (Article 8.6) Local Presence (Article 8.7)
Measures:	<i>Customs Broker Act</i> (Law No. 10570, April 8, 2011), Articles 3, 7, and 9
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only a <i>gwan-se-sa</i> (customs broker) licensed under the <i>Customs Brokers Act</i>, a corporation incorporated by such customs brokers, or a corporation licensed to engage in the customs-clearance brokerage business under the <i>Customs Broker Act</i> may supply customs clearance services.</p> <p>A person that supplies customs clearance services must establish an office in Korea.</p>

Sector:	Engineering and Other Technical Services - Industrial Safety, Health Institution, and Consulting Services
Obligations Concerned:	Local Presence (Article 8.7)
Measures:	<p><i>Industrial Safety and Health Act</i> (Law No. 11882, June 12, 2013), Articles 15, 16 and 52-4</p> <p><i>Enforcement Decree of the Industrial Safety and Health Act</i> (Presidential Decree No. 24684, August 6, 2013), Articles 15-2, 15-3, 19-2 and 19-3</p> <p><i>Enforcement Regulations of the Industrial Safety and Health Act</i> (Ordinance of the Ministry of Employment and Labor No. 86, August 6, 2013), Articles 17, 18, 20, 21 and 136-8</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies safety and health management or diagnostic services to industrial workplaces must establish an office in Korea.</p> <p>A person that supplies industrial safety or hygiene consulting services, such as evaluation and instruction on safety in a work process and evaluation and instruction on the improvement of work environments, must establish an office in Korea.</p>

Sector:	Engineering and Other Technical Services - Architectural Services, Engineering Services, Integrated Engineering Services, Urban Planning and Landscape Architectural Services
Obligations Concerned:	Local Presence (Article 8.7)
Measures:	<p><i>Certified Architects Act</i> (Law No. 11690, March 23, 2013), Article 23</p> <p><i>Enforcement Decree of the Certified Architects Act</i> (Presidential Decree No. 24443, March 23, 2013), Articles 22 and 23</p> <p><i>Enforcement Regulations of the Certified Architects Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 1, March 23, 2013), Article 13</p> <p><i>Engineering Industry Promotion Act</i> (Law No. 12299, January 21, 2014), Article 21</p> <p><i>Professional Engineers Act</i> (Law No. 11690, March 23, 2013), Article 6</p> <p><i>Special Act on the Safety Control of Public Structures</i> (Law No. 11928, July 6, 2013), Article 9</p> <p><i>Enforcement Decree of the Special Act on the Safety Control of Public Structures</i> (Presidential Decree No. 24443, March 23, 2013), Article 11</p> <p><i>Construction Technology Promotion Act</i> (Law No. 11998, August 6, 2013), Articles 26 and 60</p> <p><i>Enforcement Decree of the Construction Technology Promotion Act</i> (Presidential Decree No.25716, November 11, 2014), Articles 44 and 47</p> <p><i>Enforcement Regulations of the Construction Technology Promotion Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 94, May 22, 2014), Article 21</p> <p><i>Act on Land Survey, Hydrographic Survey and Cadastral Records</i> (Law No. 11943, July 17, 2013), Articles 44 and 54</p> <p><i>Enforcement Decree of the Act on Land Survey, Hydrographic Survey and Cadastral Records</i> (Presidential Decree No. 24596, June 11, 2013), Articles 34 through 36 and 45 through 47</p>

Environmental Testing and Inspection Act (Law No. 11690, March 23, 2013), Article 16

Thermal Spring Management Act (Law No. 11896, July 16, 2013), Article 7

Fire Fighting System Installation Business Act (Law No. 11782, May 22, 2013), Article 4

Description:

Cross-Border Trade in Services

A person that supplies architectural services, engineering services, integrated engineering services, urban planning and landscape architectural services, or surveying services must establish an office in Korea.

For greater certainty, this entry does not apply to the supply of services by a foreign licensed architect through a joint contract with a Korean-licensed architect who registered in architectural profession and established an architect`s office.

Sector:	Business Services - Electronic Billboard Operator Services and Outdoor Advertisement Services
Obligations Concerned:	Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Measures:	<i>Broadcasting Act</i> (Law No. 12093, August 13, 2013), Articles 13 and 73 <i>Outdoor Advertisements, Etc. Management Act</i> (Law No. 11690, March 23, 2013), Article 11 <i>Enforcement Decree of the Outdoor Advertisements, Etc. Management Act</i> (Presidential Decree No. 24632, June 21, 2013), Articles 14 and 44
Description:	<u>Cross-Border Trade in Services and Investment</u> A foreign national or a Korean national who serves as a <i>dae-pyo-ja</i> (for example, a chief executive officer, president, or similar principal senior officer) of a foreign enterprise shall not serve as the <i>dae-pyo-ja</i> (for example, a chief executive officer, president, or similar principal senior officer) or chief programmer of an enterprise that supplies electronic billboard operator services. At least 20 percent of the electronic billboard programs must be non-commercial public advertisements provided by the central or local government. A person that supplies outdoor advertising services must establish an office in Korea.

Sector: Business Services - Job Placement Services, Labour Supply and Worker Dispatch Services, and Education Services for Seafarers

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Market Access (Article 8.6)
Local Presence (Article 8.7)

Measures: *Employment Security Act* (Law No. 11048, September 15, 2011), Articles 19 and 33

Enforcement Decree of the Employment Security Act (Presidential Decree No. 24076, August 31, 2012), Articles 21 and 33

Enforcement Regulations of the Employment Security Act (Ordinance of the Ministry of Employment and Labor No. 72, December 27, 2012), Articles 18 and 36

Act Relating to Protection for Dispatched Workers (Law No. 11668, March 22, 2013), Articles 7, 8, 9 and 10

Enforcement Decree of the Act Relating to Protection for Dispatched Workers (Presidential Decree No. 23853, June 12, 2012), Article 3

Enforcement Regulations of the Act Relating to Protection for Dispatched Workers (Ordinance of the Ministry of Employment and Labor No. 64, August 2, 2012), Article 3, 4 and 5

Special Act on Designation and Management of Free Economic Zones (Law No. 11690, March 23, 2013), Article 17

Seafarers Act (Law No. 11690, March 23, 2013), Articles 109, 110, 112, 115, 116, 117, 142, and 143

Korea Institute of Maritime and Fisheries Technology Act (Law No. 11690, March 23, 2013), Article 5

Description: Cross-Border Trade in Services and Investment

A person that supplies job placement services for a fee, worker supply services, or worker dispatch (secondment) services must establish an office in Korea.

For transparency purposes, as of 29 October, 2013 the types of business to which workers may be seconded are limited to the 32 businesses set forth in the Presidential Decree, but the Minister of Employment and Labor can expand the types of

business and the secondment period, pursuant to the review and determination by the Committee of the Free Economic Zone.

Only the Korea Seafarers Welfare and Employment Center and regional offices of the Minister of Oceans and Fisheries may supply seafaring labour supply services.

To become an agent for seafarer personnel management services, a person must register with the Minister of Oceans and Fisheries as a stock company under the Korean Commercial Code.

Only the Korea Institute of Maritime and Fisheries Technology may provide education and training for seafarers.

Sector:	Investigation and Security Services
Obligations Concerned:	Market Access (Article 8.6) Local Presence (Article 8.7)
Measures:	<p><i>Certified Private Security Act</i> (Law No. 11690, March 23, 2013), Articles 3 and 4</p> <p><i>Enforcement Decree of the Certified Private Security Act</i> (Presidential Decree No. 24419, March 23, 2013), Articles 3 and 4</p> <p><i>Enforcement Regulations of the Certified Private Security Act</i> (Ordinance of the Ministry of Security and Public Administration, No. 20, October 22, 2013), Article 3</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only a juridical person organised under Korean law may supply security services in Korea.</p> <p>For transparency purposes, only five types of security services are permitted in Korea:</p> <ul style="list-style-type: none"> (a) <i>shi-seol-gyung-bee</i> (facility security); (b) <i>ho-song-gyung-bee</i> (escort security); (c) <i>shin-byun-bo-ho</i> (personal security); (d) <i>gee-gye-gyung-bee</i> (mechanised security); and (e) <i>teuk-soo-gyung-bee</i> (special security).

Sector:	Distribution Services Related to Publications
Obligations Concerned:	National Treatment (Articles 8.4)
Measures:	<p><i>Publication Cultural Industry Promotion Act</i> (Law No. 11048, September 15, 2011), Articles 18, 19 and 19-3</p> <p><i>Enforcement Decree of the Publication Cultural Industry Promotion Act</i> (Presidential Decree No. 24020, August 3, 2012), Article 12</p> <p><i>Enforcement Regulations of the Publication Cultural Industry Promotion Act</i> (Ordinance of the Ministry of Culture, Sports and Tourism No. 121, July 27, 2012), Article 7</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Publications for the purposes of domestic distribution are subject to a review process on an <i>ad hoc</i> basis.</p>

Sector:	Transportation Services - Aircraft Maintenance and Repair Services
Obligations Concerned:	Local Presence (Article 8.7)
Measures:	<i>Aviation Act</i> (Law No. 12026, August 6, 2013), Articles 137, 137-2 and 138 <i>Enforcement Regulations of the Aviation Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 569, February 15, 2013), Articles 16, 304, and 305
Description:	<u>Cross-Border Trade in Services</u> A person that supplies aircraft maintenance and repair services must establish an office in Korea.

Sector: Education Services - Higher Education

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Market Access (Article 8.6)
Senior Management and Boards of Directors (Article 10.12)

Measures: *Higher Education Act* (Law No. 12036, August 13, 2013),
Articles 3, 4, 32, 42, and 43

Enforcement Decree of the Higher Education Act (Presidential
Decree No. 24847, November 20, 2013), Article 28

Private School Act (Law No. 11622, January 23, 2013), Articles
3, 5, 10, and 21

Enforcement Decree of the Private School Act (Presidential
Decree No. 24665, July 22, 2013), Article 9-3

*Decree on the Establishment of the Korea National Open
University* (Presidential Decree No. 24423, March 23, 2013),
Articles 1 and 2

Description: Cross Border Trade in Services and Investment

Half or more of the members of the board of directors of a private higher education institution must be Korean nationals. If a foreign person or foreign juridical person contributes half or more of the basic property of a higher education institution, up to but not including two thirds of the members of the board of directors of such an institution may be foreign nationals.

For the purposes of this entry, “basic property of higher education institution” means real estate, property designated as basic property by the articles of association, property incorporated into the basic property according to decisions of the board of directors, and an annual budgetary surplus reserve of the institution.

Only non-profit school juridical persons approved by the Minister of Education may establish higher education institutions (other than the types of institutions listed in Annex II) in Korea.

The Minister of Education may restrict the total number of students per year in the fields of medicine, pharmacology, veterinary medicine, traditional Asian medicine, medical technicians, and higher education for pre-primary, primary, and

secondary teachers, and higher education institutions located in the Seoul Metropolitan Area.

For the purposes of this entry, “Seoul Metropolitan Area” includes the Seoul Metropolitan City, Incheon Metropolitan City, and Gyeonggi Province.

Only the central or local governments of Korea may establish higher education institutions for training of primary school teachers. Only the central government may establish higher education institutions that supply higher education services to the public through broadcasting.

Sector:	Education Services – Adult Education
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Market Access (Article 8.6)
Measures:	<p><i>Act on the Establishment and Operation of Private Teaching Institutes and Extracurricular Lessons</i> (Law No. 11690, March 23, 2013), Articles 2, 2-2 and 13</p> <p><i>Enforcement Decree of the Act on the Establishment and Operation of Private Teaching Institutes and Extracurricular Lessons Act</i> (Presidential Decree No. 24423, March 23, 2013), Article 12</p> <p><i>Lifelong Education Act</i> (Law No. 11770, May 22, 2013), Articles 30, 33 through 38</p> <p><i>Foreign Investment Promotion Act</i> (Law No. 11535, December 11, 2012), Article 4</p> <p><i>Regulations on Foreign Investment and Introduction of Technology</i> (Notice of the Ministry of Trade, Industry and Energy No. 2013-37, May 30, 2013), Attached table 1</p>
Description:	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>The types of adult education institutions that a foreign person may establish in Korea are limited to:</p> <ul style="list-style-type: none"> (a) <i>hag-won</i> (private teaching institutes for adults) related to lifelong and vocational education; and (b) no later than the date this Agreement enters into force, lifelong adult education facilities operated for purposes other than recognising educational qualifications or conferring diplomas, which include: <ul style="list-style-type: none"> (i) education facilities annexed to workplaces, non-governmental organisations, schools and media organisations; (ii) educational facilities related to the development of knowledge and human resources; and (iii) online lifelong education facilities

all of which are established for adults.

For the purposes of this entry, *hag-won* (private teaching institutes for adults) are facilities that provide tutoring services on subjects related to lifelong or vocational education to 10 people or more for a period of 30 days or longer.

A foreign national hired by a private teaching institute for adults as a lecturer must possess at least a bachelor's degree or the equivalent and reside in Korea.

Sector:	Education Services - Vocational Competency Development Training Services
Obligations Concerned:	Local Presence (Article 8.7)
Measures:	<p><i>Workers' Vocational Competency Development Act</i> (Law No. 11690, March 23, 2013), Articles 28, 32, and 36</p> <p><i>Enforcement Decree of the Workers' Vocational Competency Development Act</i> (Presidential Decree No. 24628, June 21, 2013), Articles 24 and 26</p> <p><i>Enforcement Regulation of the Workers' Vocational Competency Development Act</i> (Ordinance of the Ministry of Employment and Labor No. 57, June 8, 2012), Articles 12, 14 and 18</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies vocational competency development training services must establish an office in Korea.</p>

Sector:	Veterinary Services
Obligations Concerned:	Market Access (Article 8.6) Local Presence (Article 8.7)
Measures:	<i>Veterinary Affairs Act</i> (Law No. 11354, February 22, 2012), Articles 17, 22-2, 22-4 and 22-5 <i>Civil Act</i> (Law No.11728, April 5, 2013), Article 32
Description:	<u>Cross-Border Trade in Services</u> Only a person that is a licensed <i>soo-eui-sa</i> (veterinarian) that has established an office in Korea, <i>dong-mul-jin-ryo-bub-in</i> (animal hospital legal entity) or <i>bee-young-ri-bub-in</i> (non-profit legal entity) may engage in veterinary or aquatic animal disease inspection services.

Sector:	Environmental Services - Waste Water Treatment Services, Waste Management Services, Air Pollution Treatment Services, Environmental Preventive Facilities Business, Environmental Impact Assessment, Soil Remediation and Groundwater Purification Services, and Toxic Chemical Control Services
Obligations Concerned:	Local Presence (Article 8.7)
Measures:	<p><i>Water Quality and Ecosystem Conservation Act</i> (Law No. 11915, July 16, 2013), Article 62</p> <p><i>Support for Environmental Technology and Environmental Industry Act</i> (Law No. 11713, March 23, 2013), Article 15</p> <p><i>Soil Environment Conservation Act</i> (Law No. 11464, June 1, 2012), Article 23-7</p> <p><i>Groundwater Act</i> (Law No. 11803, May 22, 2013), Article 29-2</p> <p><i>Clean Air Conservation Act</i> (Law No. 11750, April 5, 2013), Article 68</p> <p><i>Environmental Impact Assessment Act</i> (Law No. 11690, March 23, 2013), Article 54</p> <p><i>Toxic Chemicals Control Act</i> (Law No. 11690, March 23, 2013), Article 20</p> <p><i>Wastes Control Act</i> (Law No. 11965, July 30, 2013), Article 25</p> <p><i>Enforcement Decree of the Wastes Control Act</i> (Presidential Decree No. 24543, May 28, 2013), Article 8</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies the environmental services listed in the Sector heading must establish an office in Korea.</p>

Sector:	Performance Services
Obligations Concerned:	National Treatment (Article 8.4)
Measures:	<p><i>Public Performance Act</i> (Law No. 11048, September 15, 2011), Articles 6 and 7</p> <p><i>Enforcement Decree of the Public Performance Act</i> (Presidential Decree No. 23759, May 1, 2012), Articles 4 and 6</p> <p><i>Enforcement Regulations of the Public Performance Act</i> (Ordinance of the Ministry of Culture, Sports and Tourism No. 94, November 25, 2011), Article 4</p> <p><i>Enforcement Regulations of the Immigration Control Act</i> (Ordinance of the Ministry of Justice No. 799, October 10, 2013), Table 5</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A foreign person who intends to engage in a public performance in Korea, or a person who intends to invite a foreign person to engage in a public performance in Korea must obtain a recommendation from the Korea Media Rating Board.</p>

Sector: News Agency (*News-tong-sin-sa*) Services

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Market Access (Article 8.6)
Local Presence (Article 8.7)
Senior Management and Boards of Directors (Article 10.12)

Measures: *Act on Promotion of News Communication* (Law No. 11690, March 23, 2013), Articles 7, 8, 9, 9-5, 16, and 28
Enforcement Decree of the Act on Promotion of News Communications (Presidential Decree No. 24183, November 20, 2012), Articles 4 and 10
Radio Waves Act (Law No. 11712, March 23, 2013), Article 20

Description: Cross-Border Trade in Services and Investment

A *news-tong-sin-sa* (news agency) organised under foreign law may supply *news-tong-sin* (news communications) in Korea only under a contract with a news agency organised under Korean law which has a radio station license, such as Yonhap News.

The following persons shall not supply news agency services in Korea:

- (a) a foreign government;
- (b) a foreign person;
- (c) an enterprise organised under Korean law whose *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) is not a Korean national or is a person not domiciled in Korea; or
- (d) an enterprise organised under Korean law in which a foreign person holds 25 percent or more equity interest.

The following persons shall not serve as a *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) or editor of a news agency, or serve as *im-won* (a member of the board of directors) of Yonhap News or the News Agency Promotion Committee:

- (a) a person who is not a Korean national; or

- (b) a Korean national not domiciled in Korea.

A foreign news agency may establish a branch or office in Korea for the sole purpose of collecting news. For greater certainty, such branch or office shall not distribute *news-tong-sin* (news communications) in Korea.

The following persons shall not obtain a radio station license:

- (a) a person who is not a Korean national;
- (b) a foreign government or its representative; or
- (c) an enterprise organised under foreign law.

Sector:	Manufacturing of Biological Products
Obligations Concerned:	Performance Requirements (Article 10.11)
Measures:	<i>Pharmaceutical Affairs Act</i> (Law No. 12074, August 13, 2013), Article 42 <i>Regulations on Safety of Pharmaceuticals, Etc.</i> (Ordinance of the Prime Minister No. 1022, March 23, 2013), Article 11
Description:	<u>Investment</u> A person who manufactures blood products must procure raw blood materials from a blood management body in Korea.

Sector:	Publishing of Periodicals (Excluding Newspapers)
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Market Access (Article 8.6) Local Presence (Article 8.7) Senior Management and Boards of Directors (Article 10.12)
Measures:	<i>Act on the Promotion of Periodicals including Magazine, Etc.</i> (Law No. 11690, March 23, 2013), Articles 20 and 29 <i>Enforcement Decree of Act on the Promotion of Periodicals including Magazine, Etc.</i> (Presidential Decree No. 23807, May 23, 2012), Articles 17, 18, 19, and 20
Description:	<u>Cross-Border Trade in Services and Investment</u> A person who is not a Korean national shall not be the publisher or the editor-in-chief of an enterprise that publishes periodicals. The following persons shall not publish periodicals in Korea: <ul style="list-style-type: none"> (a) a foreign government or a foreign person; (b) an enterprise organised under Korean law whose <i>dae-pyo-ja</i> (for example, a chief executive officer, president, or similar principal senior officer) is not a Korean national; or (c) an enterprise organised under Korean law in which a foreign person holds 50 percent or more of share or equity interest. A foreign person that publishes periodicals may establish a branch or office in Korea subject to authorisation from the Minister of Culture, Sports and Tourism. As of the date this Agreement enters into force, such branch or office may print and distribute its periodicals in Korea in the original language, provided that such periodicals are edited in the territory of New Zealand.

Sector:	Distribution Services - Agriculture and Livestock
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Market Access (Article 8.6)
Measures:	<p><i>Grain Management Act</i> (Law No. 11641, March 22, 2013), Article 12</p> <p><i>Livestock Industry Act</i> (Law No. 11690, March 23, 2013), Articles 30 and 34</p> <p><i>Seed Industry Act</i> (Law No. 11704, March 23, 2013), Article 42</p> <p><i>Feed Management Act</i> (Law No. 11690, March 23, 2013), Article 6</p> <p><i>Ginseng Industry Act</i> (Law No. 11690, March 23, 2013), Article 20</p> <p><i>Foreign Investment Promotion Act</i> (Law No. 11535, December 11, 2012), Article 4</p> <p><i>Enforcement Decree of the Foreign Investment Promotion Act</i> (Presidential Decree No. 24638, June 28, 2013), Article 5</p> <p><i>Regulations on Foreign Investment and Introduction of Technology</i> (Notice of the Ministry of Trade, Industry and Energy No. 2013-37, May 30, 2013), Attached table 2</p> <p><i>Act on Distribution and Price Stabilization of Agricultural and Fishery Products</i> (Law No. 12059, August 13, 2013), Articles 15, 17, and 43</p> <p><i>Notice on TRQ Products</i> (Notice of the Ministry of Agriculture, Food and Rural Affairs No. 2013-29, May 16, 2013), Articles 14 and 20-2</p>
Description:	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>A foreign person shall not hold 50 percent or more of the shares or equity interest of an enterprise engaged in <i>yook-ryu</i> (meat) wholesaling.</p> <p>Only the Livestock Cooperatives under the <i>Agriculture Cooperative Act</i> may establish and manage a <i>ga-chook-sijang</i> (livestock market) in Korea.</p>

Only a local government may establish a *gong-yeong-domae-sijang* (public wholesale market).

Only producers' organisations or public interest corporations prescribed in the *Enforcement Decree of the Act on Distribution and Price Stabilization of Agricultural and Fishery Products* may establish a *gong-pan-jang* (joint wholesale market).

For greater certainty, Articles 8.4 (National Treatment) and 8.6 (Market Access) do not prevent Korea from adopting or maintaining any measure with respect to the administration of the WTO Tariff-Rate-Quota.

Sector:	Communication Services - Broadcasting Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Market Access (Article 8.6) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Measures:	<i>Broadcasting Act</i> (Law No. 12093, August 13, 2013) Articles 8, 9, 12, 13 through 18, 48, and 69 through 71 <i>Enforcement Decree of the Broadcasting Act</i> (Presidential Decree No. 24763, September 26, 2013), Article 57 <i>Korea Educational Broadcasting Corporation Act</i> (Law No. 12093, August 13, 2013), Article 11
Description:	<u>Cross-Border Trade in Services and Investment</u> Neither a foreign national nor a Korean national who serves as a <i>dae-pyo-ja</i> (e.g., a chief executive officer, president, or similar principal senior officer) of a foreign enterprise may serve as a <i>dae-pyo-ja</i> (e.g., a chief executive officer, president, or similar principal senior officer) or chief programmer of a terrestrial broadcaster, satellite broadcasting operator, cable system operator, program provider, signal transmission network business operator, audio cable operator, or relay-only cable operator. All members of the boards of directors of the Korea Broadcasting System (KBS) and the Korea Educational Broadcasting System (EBS) must be Korean nationals. A license for a terrestrial broadcaster, cable system operator, satellite broadcasting operator, signal transmission network business operator, or a program provider may only be granted to or held by the Government of Korea, a local government, or a juridical person organised under Korean law. A license for a relay-only cable operator or an audio cable operator may only be granted to or held by the Government of Korea, a local government, or a Korean person. A license for a terrestrial broadcaster, relay-only cable operator, cable system operator, satellite broadcasting operator, or a program provider that is engaged in <i>jong-hap-pyeon-sung</i> (multi-genre programming), home shopping, or <i>bo-do</i> (news reporting) is granted through <i>heo-ga</i> (permission), whereas a

license for a signal transmission network business operator, audio cable operator or a program provider that is not engaged in *jong-hap-pyeon-sung* (multi-genre programming), home shopping, or *bo-do* (news reporting) is granted through *deung-rok* (registration).

A foreign government, foreign person, or deemed foreign person shall not hold:

- (a) an equity interest in a terrestrial broadcaster, relay-only cable operator, or program provider that is engaged in *jong-hap-pyeon-sung* (multi-genre programming) or *bo-do* (news reporting);
- (b) in the aggregate more than 33 percent of the total issued stocks or equity interest of a satellite broadcasting operator; or
- (c) in the aggregate more than 49 percent of the total issued stocks or equity interest of a cable system operator, a signal transmission network business operator, or a program provider that is not engaged in *jong-hap-pyeon-sung* (multi-genre programming) or *bo-do* (news reporting).

For transparency purposes, no single person (including “specially related person” under Article 3 of the *Enforcement Decree of the Broadcasting Act*) may hold in the aggregate more than 30 percent of the total issued stocks or equity interest of a terrestrial broadcaster or a program provider that is engaged in *jong-hap-pyeon-sung* (multi-genre programming) or *bo-do* (news reporting), unless such broadcaster primarily provides religious or missionary content. Such limitations do not apply to the Government of Korea and a corporation established by a special law (e.g., Mun-hwa Broadcasting Corporation (MBC), which is established under *the Foundation for Broadcast Culture Act*).

A terrestrial broadcaster, program provider, cable system operator, or satellite broadcasting operator must include Korean content of at least the ratio publicly notified by the Korea Communications Commission, within the limit referred to in the following subparagraphs:

- (a) in the case of a terrestrial broadcaster or program provider that uses terrestrial broadcasting to provide its programming, not less than 60

percent but not more than 80 percent of the quarterly programming hours per channel;

- (b) in the case of a cable system operator or a satellite broadcasting operator, not less than 40 percent but not more than 70 percent of the quarterly programming hours per channel; and
- (c) in the case of a program provider that does not use terrestrial broadcasting to provide its programming, not less than 20 percent but not more than 50 percent of the quarterly programming hours per channel.

A broadcaster must include domestically produced movies, animations and popular music of at least the ratio publicly notified by the Korea Communications Commission, within the limit referred to in the following subparagraphs:

- (a) movies: not less than 20 percent but not more than 40 percent of the yearly programming hours of the channel concerned;
- (b) animations: not less than 30 percent but not more than 50 percent of the yearly programming hours of the channel concerned; and
- (c) popular music: not less than 50 percent but not more than 80 percent of the yearly programming hours of the channel concerned.

However, a broadcaster engaged in specialised programming pertaining to religion or education must include domestically produced movies and animations of at least the ratio publicly notified by the Korea Communications Commission, within the limit of not more than 40 percent of the yearly programming hours of movies or animations of the channel concerned.

Korea shall permit no more than 60 percent of a terrestrial broadcaster's, cable system operator's, satellite broadcasting operator's, or program provider's quarterly programming hours of foreign content per genre to be foreign content of a single country (single-country content ceiling).

For the purposes of this entry:

- (a) "program provider engaged in *jong-hap-pyeon-sung*" (multi-genre programming) means a

program provider that offers a combination of news, entertainment, drama, movies, music programming, etc.;

- (b) “deemed foreign person” means a juridical person organised under Korean law in which a foreign government or a foreign person holds in the aggregate more than 50 percent of the juridical person’s total issued stocks or equity interest, or whose largest shareholder is a foreign government or a foreign person; and
- (c) a “satellite broadcasting operator” includes an operator that uses or leases capacity on a satellite registered in a foreign country.

Sector:	Energy Industry - Electric Power Generation Other Than Nuclear Power Generation; Electric Power Transmission, Distribution and Sales
Obligations Concerned:	National Treatment (Article 10.5) ³
Measures:	<p><i>Financial Investment Services and Capital Markets Act</i> (Law No. 11845, May 28, 2013), Article 168</p> <p><i>Enforcement Decree of the Financial Investment Services and Capital Markets Act</i> (Presidential Decree No. 24697, August 27, 2013), Article 187</p> <p><i>Foreign Investment Promotion Act</i> (Law No. 11535, December 11, 2012), Articles 4 and 5</p> <p><i>Enforcement Decree of the Foreign Investment Promotion Act</i>, (Presidential Decree No. 24638, June 28, 2013), Article 5</p> <p><i>Consolidated Public Notice for Foreign Investment</i> (Public Notice of the Ministry of Trade, Industry and Energy No. 2013-102, May 27, 2013), Attached table</p> <p><i>Designation of Public Corporation</i> (Notice of the Ministry of Finance and Economy, No. 2000-17, September 28, 2000)</p> <p><i>Financial Investment Service Regulations</i> (Financial Services Commission Notice No. 2013-40, December 4, 2013), Article. 6-2</p>
Description:	<p><u>Investment</u></p> <p>The aggregate foreign share of KEPCO's issued stocks shall not exceed 40 percent. A foreign person shall not become the largest shareholder of KEPCO.</p> <p>The aggregate foreign share of power generation facilities, including cogeneration facilities of heat and power (GHP) for the district heating system (DHS), shall not exceed 30 percent of the total facilities in the territory of Korea.</p> <p>The aggregate foreign share of electric power transmission, distribution and sales businesses should be less than 50 percent. A foreign person shall not be the largest shareholder.</p>

³ Paragraph (a) of the ninth entry of Korea's Schedule to Annex II does not apply to this entry.

Sector:	Energy Industry - Gas Industry
Obligations Concerned:	National Treatment (Article 10.5) ⁴
Measures:	<p><i>Act on the Improvement of Managerial Structure and Privatization of Public Enterprises</i> (Law No. 11845, May 28, 2013), Article 19</p> <p><i>Financial Investment Services and Capital Markets Act</i> (Law No. 11845, May 28, 2013), Article 168</p> <p><i>Foreign Investment Promotion Act</i> (Law No. 11535, December 11, 2012), Articles 4 and 5</p> <p><i>Articles of Incorporation of the Korea Gas Corporation</i> (August 9, 2013), Article 11</p>
Description:	<p><u>Investment</u></p> <p>Foreign persons, in the aggregate, shall not own more than 30 percent of the equity of KOGAS.</p>

⁴ Paragraph (a) of the ninth entry of Korea's Schedule to Annex II does not apply to this entry.

Sector:	Recreational, Cultural, and Sporting Services - Motion Picture Projection Services
Obligations Concerned:	Market Access (Article 8.6) Performance Requirements (Article 10.11)
Measures:	<i>Act on Promotion of Motion Pictures and Video Products</i> (Law No. 11902, July 16, 2013), Articles 2, 27, and 40 <i>Enforcement Decree of the Act on Promotion of Motion Pictures and Video Products</i> (Presidential Decree No. 24036, August 13, 2012), Article 19
Description:	<u>Cross-Border Trade in Services and Investment</u> Cinema operators must project Korean motion pictures for at least 73 days per year at each screen in Korea.

NEW ZEALAND
EXPLANATORY NOTE

1. The Schedule of New Zealand to this Annex sets out, pursuant to Articles 8.8 (Non-Conforming Measures) and 10.15 (Non-Conforming Measures), New Zealand's existing measures that are not subject to some or all of the obligations imposed by:

- (a) Article 8.4 (National Treatment) or 10.5 (National Treatment);
- (b) Article 8.5 (Most-Favoured-Nation Treatment) or 10.6 (Most-Favoured-Nation Treatment);
- (c) Article 8.6 (Market Access);
- (d) Article 8.7 (Local Presence);
- (e) Article 10.11 (Performance Requirements); or
- (f) Article 10.12 (Senior Management and Board of Directors);

For greater certainty, Article 8.6 (Market Access) refers to non-discriminatory measures.

2. Article 8.4 (National Treatment) and Articles 8.7 (Local Presence) are separate disciplines and a measure that is only inconsistent with Article 8.7 (Local Presence) need not be reserved against Articles 8.4 (National Treatment).

3. Each entry in New Zealand's Schedule sets out the following elements:

- (a) **Sector**, refers to the sector in which the entry is made;
- (b) **Obligations Concerned**, specifies the obligation(s) referred to in paragraph 1;
- (c) **Measures**, identifies the measures for which the entry is made. A measure cited in the Measures element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (d) **Description**, sets out the non-conforming measure to which the entry applies.

4. In accordance with Articles 8.8 (Non-Conforming Measures) and 10.15 (Non-Conforming Measures), the Articles of this Agreement specified in the Obligations Concerned element of an entry do not apply to the laws, regulations, procedures, requirements or practices identified in the Description element of that entry.

5. All elements of the entry shall be considered in their totality for the purposes of its interpretation.

SCHEDULE OF NEW ZEALAND

Sector: All Sectors

Obligations Concerned: National Treatment (Article 10.5)

Measures: *Companies Act 1993*
Financial Reporting Act 1993

Description: Investment

Consistent with New Zealand's financial reporting regime established under the *Companies Act* and *Financial Reporting Act*, the following overseas non-issuer companies are required to file audited financial statements with the Registrar of Companies:

- (a) any company that is incorporated outside New Zealand that carries on business in New Zealand;
- (b) any large company incorporated in New Zealand in which shares that carry the right to exercise or control the exercise of 25 percent or more of the voting power are held by:
 - (i) a subsidiary of a company or body corporate incorporated outside New Zealand;
 - (ii) a company or body corporate incorporated outside New Zealand; or
 - (iii) a person not ordinarily resident in New Zealand;
- (c) any company that is a subsidiary of a company or body corporate incorporated outside New Zealand.

A company is 'large' if it meets at least two of the following criteria:

- (a) the total assets of the company and its subsidiaries exceeds NZ\$10 million;
- (b) the company and its subsidiaries have a total turnover of NZ\$20 million; or

- (c) the company and its subsidiaries have 50 or more full-time equivalent employees.

These requirements do not apply if the overseas company is a subsidiary of a New Zealand company that has already filed audited group financial statements with the Registrar.

Sector:	Business Services
Obligations Concerned:	National Treatment (Article 8.4) Most-Favoured-Nation Treatment (Article 8.5)
Measure	S.100(2)(a) of the <i>Patents Act 1953</i>
Description	<u>Cross Border Trade in Services</u> Registration of patent attorneys is restricted to those who satisfy the criteria set out in S.100(2)(a) of the <i>Patents Act 1953</i> , being any person who is a British subject or a citizen of the Republic of Ireland.

Sector: Agriculture, including services incidental to agriculture

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Performance Requirements (Article 10.11)
Senior Management and Boards of Directors (Article 10.12)

Measure: *Dairy Industry Restructuring Act 2001*

Description: Cross Border Trade in Services and Investment

The *Dairy Industry Restructuring Act 2001* (DIRA) and regulations provide for the New Zealand government to acquire, free of charge, and without condition, a copy of a regulated database held by the Livestock Improvement Corporation Ltd (LIC) in the event of its demutualisation or certain other events.

Furthermore, should LIC be liquidated or removed from New Zealand's register of companies or the New Zealand government receives a copy of the database as specified above, the New Zealand government may determine arrangements for the database to be managed by another dairy industry entity. In doing so it may take into account nationality and residency considerations, including in relation to senior management and composition of the board of directors.

In addition, the DIRA sets out data reporting obligations to the LIC applying to those engaged in herd testing of dairy cattle.

The DIRA also provides for access to the data held in the core database to be denied if access is not beneficial, or is harmful, to the New Zealand dairy industry, which could take into account nationality or residency considerations and the intended use of the data. Conditions may also be applied to data use.

The DIRA restricts who may hold shares in LIC, and this regime may not be amended without the consent of the responsible Minister

Sector:	Communication Services Telecommunications
Obligations Concerned:	National Treatment (Article 8.4) Market Access (Article 8.6) Senior Management and Boards of Directors (Article 10.12)
Measure:	The Constitution of Chorus Limited
Description:	<u>Cross Border Trade in Services and Investment</u> The Constitution of Chorus Limited requires New Zealand government approval for the shareholding of any single overseas entity to exceed 49.9 percent. At least half of the Board of Directors are required to be New Zealand citizens.

Sector:	Communication Services Audio-visual Services
Obligations concerned:	National Treatment (Article 8.4 and 10.5) Market Access (Article 8.6) Local Presence (Article 8.7) Performance Requirements (Article 10.11)
Measure:	<i>Radiocommunications Act 1989</i>
Description	<u>Cross Border Trade in Services and Investment</u> The acquisition of licences or management rights to use the radio frequency spectrum, or any interest in such licences or management rights, under the <i>Radio Communications Act 1989</i> by foreign governments or agents on behalf of foreign governments is subject to the written approval of the Chief Executive of the Ministry of Business, Innovation and Employment.

Sector:	Agriculture, including services incidental to agriculture
Obligations concerned:	National Treatment (Article 8.4 and 10.5) Market Access (Article 8.6) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Measure:	<i>Primary Products Marketing Act 1953</i>
Description:	<u>Cross Border Trade in Services and Investment</u>

Under the *Primary Products Marketing Act 1953*, the New Zealand Government may impose regulations necessary to enable producers of products derived from beekeeping; fruit growing; hop growing; deer farming or game deer; or of goats, being the fur bristles or fibres grown by the goat (hereinafter referred to as “primary products”) to control the marketing of primary products. In particular, *the Primary Products Marketing Act 1953* provides for the establishment of statutory marketing authorities with monopoly marketing and acquisition powers (or lesser powers), and provision of a range of measures relating to such aspects as:

- (a) the functions, powers, appointment, membership, and dissolution of the marketing authorities;
- (b) the management of the affairs of the marketing authorities;
- (c) the acquisition of primary products by the marketing authorities and matters relating to the pricing and method of payment for primary products so acquired;
- (d) matters relating to the production, distribution, licensing, and sale of primary products;
- (e) matters relating to the payment of fees and levies on primary products;
- (f) the acquisition of information required for the purposes of the marketing authorities;
- (g) the prescription of offences and penalties relating to the *Primary Products Marketing Act 1953*.

Sector: Air Transportation

Obligations concerned: National Treatment (Article 10.5)
Senior Management and Boards of Directors (Article 10.12)

Measure: *Civil Aviation Act 1990*
Ministerial Guidelines

Description: Investment

Only a licensed air transport enterprise may provide international scheduled air services as a New Zealand international airline. Only a licensed air transport enterprise may provide international scheduled air services, including cabotage, within New Zealand, as a foreign international airline. Either the Minister for Transport or the Secretary for Transport determines the issuance of international air services licenses. Non-scheduled air services require either an appropriate licence or the approval of the Secretary for Transport in accordance with guidelines issued by the Minister for Transport. Such determinations shall include consideration of the provisions of New Zealand's bilateral and multilateral air services agreements. Licenses may be subject to certain conditions, such as that the airline is substantially owned and effectively controlled by New Zealand nationals, or have its principal place of business in New Zealand.

Sector: Air Transportation

Obligations concerned: National Treatment (Article 10.5)
Senior Management and Boards of Directors (Article 10.12)

Measure: *Constitution of Air New Zealand Limited (2009)*

Description: Investment

No one foreign national may hold more than 10 percent of shares which confer voting rights in Air New Zealand unless they have the permission of the Kiwi Shareholder. In addition:

- (a) No person that owns or operates an airline business, nor any other person 'associated' with a person who owns or operates an airline business, may hold or have an interest in Air New Zealand unless the prior written consent of the Kiwi Shareholder has been given;
- (b) The location of the Head Office of Air New Zealand, and its principal place of business, shall be in New Zealand;
- (c) At least three members of the Board of Directors must be ordinarily resident in New Zealand;
- (d) More than half of the Board of Directors must be New Zealand citizens;
- (e) The Chairperson of the Board of Directors must be a New Zealand citizen; and
- (f) Air New Zealand shall continue to be incorporated and registered in New Zealand.

ANNEX II

SERVICES AND INVESTMENT NON-CONFORMING MEASURES

KOREA

EXPLANATORY NOTE

1. The Schedule of Korea to this Annex sets out, pursuant to Articles 8.8 (Non-Conforming Measures) and 10.15 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which Korea may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:
 - (a) Article 8.4 (National Treatment) or 10.5 (National Treatment);
 - (b) Article 8.5 (Most-Favoured-Nation Treatment) or 10.6 (Most-Favoured-Nation Treatment);
 - (c) Article 8.6 (Market Access);
 - (d) Article 8.7 (Local Presence);
 - (e) Article 10.11 (Performance Requirements); or
 - (f) Article 10.12 (Senior Management and Boards of Directors).
2. Each Schedule entry sets out the following elements:
 - (a) **Sector**, refers to the sector for which the entry is made;
 - (b) **Obligation Concerned**, specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 8.8.2 and 10.15.2, do not apply to sectors, subsectors, or activities set out in the Schedule;
 - (c) **Description**, sets out the scope of the sectors, sub-sectors, or activities covered by the entry; and
 - (d) **Existing Measures**, identifies, for transparency purposes, existing measures that apply to the sectors, subsectors, or activities covered by the entry.
3. In accordance with Articles 8.8.2 and 10.15.2, the Articles of this Agreement specified in the Obligations Concerned element of an entry do not apply to the sectors, subsectors, and activities identified in the Description element of that entry.
4. A “foreign person” means a foreign national or an enterprise organised under the laws of another country.

5. For greater certainty, Articles 8.4 (National Treatment) and 8.7 (Local Presence) are separate disciplines and a measure that is only inconsistent with Article 8.7 (Local Presence) need not be reserved against Article 8.4 (National Treatment).

SCHEDULE OF KOREA

Sector: All Sectors

Obligations Concerned: National Treatment (Article 10.5)
Performance Requirements (Article 10.11)

Description: Investment

1. Korea reserves the right to adopt, with respect to the establishment or acquisition of an investment, any measure that is necessary for the maintenance of public order pursuant to Article 4 of the *Foreign Investment Promotion Act (2012)* and Article 5 of the *Enforcement Decree of the Foreign Investment Promotion Act (2013)*, provided that Korea promptly provides written notice to New Zealand that it has adopted such a measure and that the measure:

- (a) is applied in accordance with the procedural requirements set out in the *Foreign Investment Promotion Act (2012)*, *Enforcement Decree of the Foreign Investment Promotion Act (2013)*, and other applicable law;
- (b) is adopted or maintained only where the investment poses a genuine and sufficiently serious threat to the fundamental interests of society;
- (c) is not applied in an arbitrary or unjustifiable manner;
- (d) does not constitute a disguised restriction on investment; and
- (e) is proportional to the objective it seeks to achieve.

2. Without prejudice to any claim that may be submitted to arbitration pursuant to Article 10.18 (Settlement of Investment Disputes between a Party and an Investor of the other Party), a claimant may submit to arbitration under Section B of Chapter 10 (Investment) a claim that:

- (a) Korea has adopted a measure for which it has provided notice pursuant to paragraph 1; and

- (b) the claimant or, as the case may be, an enterprise of Korea that is a juridical person that the claimant owns or controls directly or indirectly, has incurred loss or damage by reason of, or arising out of, the measure.

In the event of such a claim, Section B of Chapter 10 (Investment) shall apply, *mutatis mutandis*, and all references in Section B of Chapter 10 (Investment) to a breach, or to an alleged breach, of an obligation under Section A of Chapter 10 (Investment) shall be understood to refer to the measure, which would constitute a breach of an obligation under Section A of Chapter 10 (Investment) but for this entry. However, no award may be made in favour of the claimant, if Korea establishes to the satisfaction of the tribunal that the measure satisfies all the conditions listed in subparagraphs (a) through (e) of paragraph 1.

Existing Measures:

Foreign Investment Promotion Act (Law No. 11535, December 11, 2012), Article 4

Enforcement Decree of the Foreign Investment Promotion Act (Presidential Decree No. 24638, June 28, 2013), Article 5

Sector:	All Sectors
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<p><u>Investment</u></p> <p>Korea reserves the right to adopt or maintain any measure with respect to the transfer or disposition of equity interests or assets held by state enterprises or governmental authorities.</p> <p>Such a measure shall be implemented in accordance with the provisions of Chapter 17 (Transparency).</p> <p>This entry shall not apply to former private enterprises that are owned by the state as a result of corporate reorganisation processes.</p> <p>For the purposes of this entry a state enterprise shall include any enterprise created for the sole purpose of selling or disposing of equity interests or assets of state enterprise or governmental authorities.</p> <p><u>Cross-Border Trade in Services and Investment</u></p> <p>Without prejudice to Korea's commitments undertaken in Annexes I and II, Korea reserves the right to adopt or maintain any measure with respect to the transfer to the private sector of all or any portion of services provided in the exercise of governmental authority.</p>
Existing Measures:	<i>Financial Investment Services and Capital Markets Act</i> (Law No 11845, May 28, 2013), Article 168

Sector:	All Sectors
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Market Access (Article 8.6) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure with respect to the defence industry. Foreign investors (stipulated in Article 2 of the <i>Foreign Investment Promotion Act</i>) who intend to acquire the outstanding shares of a defence industry company (enterprises stipulated in Article 3 of the <i>Defense Acquisition Program Act</i>) other than the newly issued ones shall obtain a prior permission from the Minister of Trade, Industry and Energy.
Existing Measures:	<i>Foreign Investment Promotion Act</i> (Law No. 11535, December 11, 2012), Article 6 <i>Defense Acquisition Program Act</i> (Law No. 11713, March 23, 2013), Article 35

Sector: Acquisition of Land

Obligations Concerned: National Treatment (Article 10.5)

Description: Investment

Korea reserves the right to adopt or maintain any measure with respect to the acquisition of land by foreign persons, except that a juridical person shall continue to be permitted to acquire land where the juridical person:

- (a) is not deemed foreign under Article 2 of the *Foreigner's Land Acquisition Act*, and
- (b) is deemed foreign under the *Foreigner's Land Acquisition Act* or is a branch of a foreign juridical person subject to approval or notification in accordance with the *Foreigner's Land Acquisition Act*, if the land is to be used for any of the following legitimate business purposes:
 - (i) land used for ordinary business activities;
 - (ii) land used for housing for senior management; or
 - (iii) land used for fulfilling land-holding requirements stipulated by pertinent laws.

Korea reserves the right to adopt or maintain any measure with respect to the acquisition of farmland by foreign persons.

Existing Measures: *Foreigner's Land Acquisition Act* (Law No. 11690, March 23, 2013), Articles 2 through 6

Farmland Act (Law No. 11694, March 23, 2013), Article 6

Sector:	Firearms, Swords, Explosives, and Similar Items
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure with respect to the firearms, swords, explosives, gas sprays, electric shocks, and crossbows sector, including the manufacture, use, sale, storage, transport, import, export, and possession of firearms, swords, explosives, gas sprays, electric shocks, or crossbows.

Sector:	Disadvantaged Groups
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure that accords rights or preferences to socially or economically disadvantaged groups, such as the disabled, persons who have rendered distinguished services to the state, and ethnic minorities.

Sector:	State-Owned National Electronic/Information System
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure affecting the administration and operation of any state-owned electronic information system that contains proprietary government information or information gathered pursuant to the regulatory functions and powers of the government.

Sector:	Social Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent that they are social services established or maintained for public purposes: income security or insurance, social security or insurance, social welfare, public training, public utilities, public transport, public housing, health, and child care.

Sector: All Sectors

Obligations Concerned: Market Access (Article 8.6)

Description: Cross-Border Trade in Services

Korea reserves the right to adopt or maintain any measure that is not inconsistent with Korea's obligations under Article XVI of GATS as set out in *Korea's Schedule of Specific Commitments* under GATS (*GATS/SC/48, GATS/SC/48/Suppl.1, GATS/SC/48/Suppl.1/Rev.1, GATS/SC/48/Suppl.2, GATS/SC/48/Suppl.3, and GATS/SC/48/Suppl.3/Rev.1*).

For the purposes of this entry only, Korea's Schedule is subject to the following modifications:

- (a) for any sector and subsector with regard to which Korea's Annex I contains an entry (other than an entry with regard to "All Sectors") that does not list Market Access as one in the Obligations Concerned element, "None" is inscribed in the Market Access column for modes 1, 2, and 3, and "Unbound except as indicated in the Horizontal Commitments section" is inscribed for mode 4;
- (b) for any sector and subsector with regard to which Korea's Annex I contains an entry (other than an entry with regard to "All Sectors") that lists a limitation to the Market Access obligation, that limitation is inscribed in the Market Access column with regard to the appropriate mode of supply; and
- (c) for any sector and subsector listed in Appendix II-A, Korea's Schedule is modified as indicated in that Appendix.

These modifications shall not affect any limitation relating to subparagraph (f) of paragraph 2 of Article XVI of GATS inscribed in the Market Access column of Korea's Schedule.

For greater certainty, an entry of "None" in the Market Access column of Korea's Schedule shall not be construed to alter the application of Article 8.7 (Local Presence) as modified by Article 8.8 (Non-Conforming Measures).

Sector: All Sectors

Obligations Concerned: Most-Favoured-Nation Treatment (Articles 8.5 and 10.6)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.

Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving:

- (a) aviation;
- (b) fisheries;
- (c) maritime matters, including salvage; or
- (d) telecommunications.

Sector:	Communication Services - Broadcasting Services
Obligations Concerned:	Most-Favoured-Nation Treatment (Articles 8.5 and 10.6)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries due to the application of reciprocity measures or through international agreements involving sharing of the radio spectrum, guaranteeing market access, or national treatment with respect to the one-way satellite transmission of direct-to-home (DTH) and direct broadcasting satellite (DBS) television services and digital audio services.

Sector: Transportation Services - Railroad Transportation

Obligations Concerned: Most-Favoured-Nation Treatment (Articles 8.5 and 10.6)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving railroad transportation.

Sector: Environmental Services - Treatment and Supply Services for Potable Water; Collection and Treatment Services for Municipal Sewage; Collection, Transportation, and Disposal Services for Municipal Refuse; Sanitation and Similar Services; Nature and Landscape Protection Services (Except for Environmental Impact Assessment Services)

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Local Presence (Article 8.7)
Performance Requirements (Article 10.11)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to the following environmental services: treatment and supply of potable water; collection and treatment of municipal sewage; collection, transportation, and disposal of municipal refuse; sanitation and similar services; and nature and landscape protection services (except for environmental impact assessment services).

This entry shall not apply to the supply of the aforementioned services pursuant to a contract between private parties, to the extent private supply of such services is permitted under relevant laws and regulations.

Sector:	Atomic Energy - Nuclear Power Generation; Manufacturing and Supply of Nuclear Fuel; Nuclear Materials; Radioactive Waste Treatment and Disposal (including treatment and disposal of spent and irradiated nuclear fuel); Radioisotope and Radiation Generation Facilities; Monitoring Services for Radiation; Services Related to Nuclear Energy; Planning, Maintenance, and Repair Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure with respect to the atomic energy industry.

Sector: Energy Services - Electric Power Generation other than Nuclear Power Generation; Electric Power Transmission, Distribution, and Sales; Electricity Business

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Local Presence (Article 8.7)
Performance Requirements (Article 10.11)
Senior Management and Boards of Directors (Article 10.12)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to electric power generation, transmission, distribution, and sales.

Any such measure shall not decrease the level of foreign ownership permitted in the electric power industry as provided by the entry in Korea's Schedule to Annex I related to Energy Industry (electric power).

Notwithstanding this entry, Korea shall not adopt or maintain any measure inconsistent with Article 10.11.1(f).

Sector:	Energy Services - Gas industry
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure with respect to the import and wholesale distribution of natural gas and the operation of terminals and the national high pressure pipeline network. Any such measure shall not decrease the level of foreign ownership permitted in the gas industry as provided by the entry in Korea's Schedule to Annex I related to Energy Industry (gas industry).

Sector:	Distribution Services - Commission Agents' Services, Wholesaling and Retailing of Agricultural Raw Materials and Live Animals (<i>nong chuk san mul</i>)
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Local Presence (Article 8.7) Performance Requirements (Article 10.11)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure with respect to: <ul style="list-style-type: none"> (a) commission agents' services of agricultural raw materials, live animals, food products, beverages; (b) wholesale trade services of grain, meat, poultry, grain powder, red ginseng, fertilisers; and (c) retail services of rice, ginseng and red ginseng.

Sector:	Transportation Services - Passenger Road Transportation Services (Taxi Services and Scheduled Passenger Road Transportation Services)
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure with respect to taxi services and scheduled passenger road transportation services.

Sector:	Transportation Services - Freight Road Transportation Services (not including Road Transportation Services Related to Courier Services)
Obligations Concerned:	Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure with respect to freight road transportation services not including road transportation of containerised freight (excluding cabotage) by international shipping companies and road transportation services related to courier services.

Sector: Transportation Services - Internal Waterways Transportation Services and Space Transportation Services

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Most-Favoured-Nation Treatment (Articles 8.5 and 10.6)
Local Presence (Article 8.7)
Performance Requirements (Article 10.11)
Senior Management and Boards of Directors (Article 10.12)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to internal waterways transportation services and space transportation services.

Sector: Transportation Services - Storage and Warehousing Services

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to storage and warehousing services related to agricultural, fishery and livestock products.

Sector:	Communication Services – Non-Monopoly Postal Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Market Access (Article 8.6) Local Presence (Article 8.7)
Description:	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>Korea reserves the right to adopt or maintain any measure relating to the operation and provision of postal services by foreigners including measures with respect to:</p> <ul style="list-style-type: none"> (a) the supply of support services to postal offices by military service personnel or other personnel of equivalent status; and (b) the Minister of Science, ICT and Future Planning not needing authorisation from the Minister of Land, Infrastructure and Transport in determining the total number of vehicles that may belong to the Ministry of Science, ICT and Future Planning and allocating the vehicles to postal offices. <p>The Korean Postal Authority reserves exclusive rights for collecting, processing and delivering domestic and international letters.</p> <p>The exclusive rights of the Korean Postal Authority include the right of access to its postal network and operation thereof.</p> <p>The postal services are not an area in which foreigners can invest.</p>
Existing Measures:	<p><i>Postal Services Act</i> (Law No. 11690, March 23, 2013)</p> <p><i>Military Service Act</i> (Law No. 11849, June 4, 2013)</p> <p><i>Regulations on Management of Common-Purpose Motor Vehicles</i> (Presidential Decree No. 24425, March 23, 2013)</p> <p><i>Foreign Investment Promotion Act</i> (Law No. 11535, December 11, 2012), Article 4</p>

Sector:	Communication Services - Broadcasting Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Market Access (Article 8.6) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure relating to broadcasting services. Korea shall ensure that this entry is not inconsistent with the Communications Services – Broadcasting Services entry in Korea’s Schedule to Annex I.
Existing Measures:	<i>Broadcasting Act</i> (Law No. 12093, August 13, 2013), Articles 8, 9, 69 through 72, 78 and 78-2 <i>Enforcement Decree of the Broadcasting Act</i> (Presidential Decree No. 24763, September 26, 2013), Articles 14, 50 through 58, 60 and 61-3

Sector:	Communication Services - Broadcasting and Telecommunications Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Market Access (Article 8.6) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure with respect to subscription-based video services. For purposes of this entry, subscription-based video services means subscription-based video services that are supplied to end-users over dedicated transmission capacity that the supplier owns or controls (including by leasing) and includes IPTV and Interactive Broadcasting.
Existing Measures:	<i>Internet Multimedia Broadcasting Act</i> (Law No. 11690, March 23, 2013), Articles 4, 7, 9, 18 and 21 <i>Enforcement Decree of the Internet Multimedia Broadcasting Act</i> (Presidential Decree No. 24445, March 23, 2013), Article 20

Sector:	Communication Services - Broadcasting and Audio-Visual Services
Obligations Concerned:	Most Favoured-Nation Treatment (Articles 8.5 and 10.6) Performance Requirements (Article 10.11)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any preferential co-production arrangement for film or television productions. Official co-production status, which may be granted to a co-production produced under a preferential co-production arrangement, confers national treatment on works covered by a co-production arrangement.
Existing Measures:	<i>Act on Promotion of Motion Pictures and Video Products</i> (Law No. 11902, July 16, 2013) <i>Notice on Programming</i> (Korean Broadcasting Commission Notice No. 2008-135, December 31, 2008)

Sector:	Communication Services - Broadcasting and Audio-Visual Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Performance Requirements (Article 10.11)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure setting criteria for determining whether broadcasting or audio-visual programs are Korean. Korea shall ensure that this entry is not inconsistent with the Communications Services – Broadcasting Services entry in Korea’s Schedule to Annex I or the Communications Services – Broadcasting and Telecommunications Services entry in Korea’s Schedule to Annex II.
Existing Measures:	<i>Act on Promotion of Motion Pictures and Video Products</i> (Law No. 11902, July 16, 2013), Articles 27 and 40 <i>Enforcement Decree of the Act on Promotion of Motion Pictures and Video Products</i> (Presidential Decree No. 24036, August 13, 2012), Articles 10 and 19 <i>Enforcement Regulations of the Act on Promotion of Motion Pictures and Video Products</i> (Ordinance of the Ministry of Culture, Sports and Tourism No.128, August 17, 2012) <i>Notice on Programming</i> (Korean Broadcasting Commission Notice No. 2008-135, December 31, 2008)

Sector: Business Services - Real Estate Services (not including Real Estate Brokerage and Appraisal Services)

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Local Presence (Article 8.7)
Performance Requirements (Article 10.11)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to real estate development, supply, management, sale, and rental services, except for brokerage and appraisal services.

Sector:	Business Services - Insolvency and Receivership Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Local Presence (Article 8.7) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure with respect to insolvency and receivership services. Korea reserves the right to adopt or maintain any measure with respect to corporate restructuring services, including corporate restructuring companies, corporate restructuring partnerships, and corporate restructuring vehicles.

Sector:	Digital Audio or Video Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Local Presence (Article 8.7) Performance Requirements (Article 10.11)
Description:	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>Korea reserves the right to adopt any measure to ensure that, upon a finding by the Government of Korea that Korean digital audio or video content or genres thereof is not readily available to Korean consumers, access to such content is not unreasonably denied to Korean consumers. With respect to digital audio or video services targeted at Korean consumers, Korea reserves the right to adopt any measure to promote the availability of such content.</p> <p>Any measure adopted pursuant to the paragraph above shall be implemented in accordance with the provisions of Chapter 17 (Transparency), as applicable, be based on objective criteria, and be no more trade-restrictive or burdensome than necessary.</p> <p>For the purposes of this entry, digital audio or video service means a service that provides streaming audio content, films or other video downloads or streaming video content regardless of the type of transmission (including through the internet), but does not include broadcasting services as defined by the <i>Broadcasting Act</i> as of the date this Agreement enters into force or subscription-based video services as defined in the Communications Services-Broadcasting and Telecommunications Services entry in Korea`s Schedule to Annex II.</p>
Existing Measures:	<i>Contents Industry Promotion Act</i> (Law No. 11690, March 23, 2013)

Sector: Business Services - Cadastral Surveying Services and Cadastral Map-Making Services

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to cadastral surveying services and cadastral map related services.

Sector: Business and Environmental Services - Examination, Certification, and Classification of Agricultural Raw Materials and Live Animals (*nong chuk san mul*)

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Local Presence (Article 8.7)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to examination, certification, and classification of agricultural raw materials and live animal products.

Sector: Business Services - Services Incidental to Agriculture, Hunting, Forestry, and Fishing

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Local Presence (Article 8.7)
Performance Requirements (Article 10.11)
Senior Management and Boards of Directors (Article 10.12)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to services incidental to agriculture, forestry, and livestock, including genetic improvement, artificial insemination, rice and barley polishing, and activities related to a rice processing complex.

Korea reserves the right to adopt or maintain any measure with respect to the supply of services incidental to agriculture, hunting, forestry, and fishing by the Agricultural Cooperatives, the Forestry Cooperatives, and the Fisheries Cooperatives.

Sector: Fishing

Obligations Concerned: National Treatment (Article 10.5)

Description: Investment

Korea reserves the right to adopt or maintain any measure with respect to fishing activities in Korea's territorial waters and Exclusive Economic Zone.

Sector:	Publishing of Newspapers
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Local Presence (Article 8.7) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure with respect to the publishing (including printing and distribution) of newspapers.
Existing Measures:	<i>Act on the Promotion of Newspapers, Etc.</i> (Law No. 11690, March 23, 2013) <i>Enforcement Decree of the Act on the Promotion of Newspapers, Etc.</i> (Presidential Decree No. 22151, May 4, 2010)

Sector: Education Services - Pre-Primary, Primary, Secondary, Higher and Other Education

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Most-Favoured-Nation Treatment (Articles 8.5 and 10.6)
Local Presence (Article 8.7)
Performance Requirements (Article 10.11)
Senior Management and Boards of Directors (Article 10.12)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to pre-primary, primary, and secondary education; health and medicine-related higher education; higher education for prospective pre-primary, primary, and secondary teachers; professional graduate education in law; distance education at all education levels (except adult education services, provided that such services do not confer academic credit, diplomas or degrees); and other education services.

Sector: Social Services - Human Health Services

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Most-Favoured-Nation Treatment (Articles 8.5 and 10.6)
Local Presence (Article 8.7)
Performance Requirements (Article 10.11)
Senior Management and Boards of Directors (Article 10.12)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to human health services.

Sector:	Recreational, Cultural, and Sporting Services - Motion Picture Promotion, Advertising, or Post-Production Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Local Presence (Article 8.7) Performance Requirements (Article 10.11)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure with respect to motion picture promotion, advertising, or post-production services.
Existing Measures:	<i>Act on Promotion of Motion Pictures and Video Products</i> (Law No. 11902, July 16, 2013) <i>Enforcement Decree of the Act on Promotion of Motion Pictures and Video Products</i> (Presidential Decree No. 24036, August 13, 2012)

Sector:	Recreational, Cultural, and Sporting Services - Museum and Other Cultural Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure with respect to the conservation, reconstruction, and restoration of cultural heritage and properties, including the excavation, appraisal, or dealing of cultural heritage and properties.
Existing Measures:	<i>Cultural Heritage Protection Act</i> (Law No. 11228, January 26, 2012) <i>Enforcement Decree of the Cultural Heritage Protection Act</i> (Presidential Decree No. 23862, June 19, 2012) <i>Archaeological Heritage Protection and Survey Act</i> (Law No. 10882, July 21 2011) <i>Enforcement Regulations of the Archaeological Heritage Protection and Survey Act</i> (Ordinance of the Ministry of Culture, Sports and Tourism No. 78, February 16, 2011) <i>Act on the Cultural Heritage Repair, Etc</i> (Law No. 11530, December 11, 2012)

Sector: Other Recreational Services

Obligations Concerned: National Treatment (Article 10.5)

Description: Investment

Korea reserves the right to adopt or maintain any measure with respect to tourism in rural, fishery, and agricultural sites.

Sector:	Gambling and Betting Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure with respect to gambling and betting services. For greater certainty, “gambling and betting services” includes such services supplied through electronic transmission and services that use <i>sa-haeng-seong-ge-im-mul</i> . “ <i>Sa-haeng-seong-ge-im-mul</i> ”, as defined in Article 2 of <i>Korea’s Game Industry Promotion Act</i> , includes, <i>inter alia</i> , instruments which result in financial loss or gain through betting or by chance.
Existing Measures:	<i>Tourism Promotion Act</i> (Law No. 12406, March 11, 2014) Articles 5, 21 and 28 <i>Special Act on the Assistance to the Development of Abandoned Mine Areas</i> (Law No. 12154, January 1, 2014) Article 11 <i>National Sports Promotion Act</i> (Law No. 12348, January 28, 2014) Articles 24, 25 and 26 <i>Enforcement Decree of the National Sports Promotion Act</i> (Presidential Decree No. 25511, July 28, 2014) Articles 28 and 30 <i>Korea Racing Association Act</i> (Law No. 12437, March 18, 2014), Article 3, 22 and 48 <i>Traditional Bull Fighting Act</i> (Law No. 12434, March 18, 2014), Article 6, 16 and 22 <i>Bicycle and Motorboat Racing Act</i> (Law No. 12688, May 28, 2014) Articles 4, 19 and 24 <i>Game Industry Promotion Act</i> (Law No. 11998, August 6, 2013) Articles 2, 21 and 22 <i>Act on Special Cases concerning Regulation and Punishment of Speculative Acts, etc.</i> (Law No. 11690, March 23, 2013)

Sector: Legal Services - Foreign Legal Consultants

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Most-Favoured-Nation Treatment (Articles 8.5 and 10.6)
Local Presence (Article 8.7)
Senior Management and Boards of Directors (Article 10.12)

Description: Cross-Border Trade in Services and Investment

1. Korea reserves the right to adopt or maintain any measures including but not limited to:
 - (a) restrictions on certification, approval, registration, admission, and supervision of, and any other requirements with respect to, foreign country-licensed lawyers or foreign law firms supplying any type of legal services in Korea;
 - (b) restrictions on foreign country-licensed lawyers or foreign law firms entering into partnerships, commercial associations, affiliations, or any other type of relationship regardless of legal form, with *byeon-ho-sa* (Korean-licensed lawyers), Korean law firms, *beop-mu-sa* (Korean-certified judicial scriveners), *byeon-ri-sa* (Korean-licensed patent attorneys), *gong-in-hoe-gye-sa* (Korean-certified public accountants), *se-mu-sa* (Korean-certified tax accountants), or *gwan-se-sa* (Korean customs brokers);
 - (c) restrictions on foreign country-licensed lawyers or foreign law firms hiring *byeon-ho-sa* (Korean-licensed lawyers), *beop-mu-sa* (Korean-certified judicial scriveners), *byeon-ri-sa* (Korean-licensed patent attorneys), *gong-in-hoe-gye-sa* (Korean-certified public accountants), *se-mu-sa* (Korean certified tax accountants), or *gwan-se-sa* (Korean customs brokers) in Korea; and
 - (d) restrictions on senior management and the board of directors of legal entities supplying foreign legal consulting services, including with respect to the chairman.
2. Notwithstanding paragraph 1,
 - (a) no later than the date this Agreement enters into force, Korea shall allow, subject to certain

requirements consistent with this Agreement, New Zealand law firms to establish representative offices (Foreign Legal Consultant offices or FLC offices) in Korea, and attorneys licensed in New Zealand to provide legal advisory services regarding the laws of the jurisdiction in which they are licensed and public international law as foreign legal consultants in Korea; and

- (b) no later than two years after the date this Agreement enters into force, Korea shall allow FLC offices, subject to certain requirements consistent with this Agreement, to enter into specific co-operative agreements with Korean law firms in order to be able to jointly deal with cases where domestic and foreign legal issues are mixed, and to share profits derived from such cases.

3. Korea shall maintain, at a minimum, the measures adopted to implement its commitments in paragraph 2.

For the purposes of this entry, New Zealand law firm means a law firm organised under New Zealand law and headquartered in New Zealand.

Sector: Professional Services - Foreign Chartered Accountants

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Most-Favoured-Nation Treatment (Articles 8.5 and 10.6)
Market Access (Article 8.6)
Local Presence (Article 8.7)
Senior Management and Boards of Directors (Article 10.12)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to public accountancy services including those concerning ownership, partnership, nationality of executives and directors and the scope of services to be provided. Foreign-chartered public accountants intending to provide accountancy services in Korea must be domestically licensed and registered under the *Certified Public Accountant Act*. Their offices must be established within Korea.

Sector:	Professional Services - Foreign Certified Tax Accountants
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Market Access (Article 8.6) Local Presence (Article 8.7) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> Korea reserves the right to adopt or maintain any measure with respect to <i>se-mu-sa</i> (Korean-certified tax accountants) services including those concerning ownership, partnership, nationality of executives and directors and the scope of services to be provided. Foreign-Certified Tax Accounts intending to provide <i>se-mu-sa</i> (Korean-certified tax accountants) services in Korea must be domestically licensed and registered under the <i>Certified Tax Accountant Act</i> . Their offices must be established within Korea.
Existing Measures:	<i>Certified Tax Accountant Act</i> (Law No. 11610, January 1, 2013), Articles 6, 13, 16-3 and 20 <i>Enforcement Decree of the Corporate Tax Act</i> (Presidential Decree No. 24824, November 5, 2013), Article 97 <i>Enforcement Regulations of the Corporate Tax Act</i> (Ordinance of the Ministry of Strategy and Finance No. 439, October 31, 2014), Article 50-3 <i>Enforcement Regulations of the Income Tax Act</i> (Ordinance of the Ministry of Strategy and Finance No. 407, March 14, 2014), Article 65-3

Sector:	Business Services
Obligations Concerned:	National Treatment (Article 8.4) Local Presence (Article 8.7)
Description:	<u>Cross-Border Trade in Services</u> Korea reserves the right to adopt or maintain any measure with respect to the exportation and re-exportation of controlled commodities, software, and technology. Only persons residing in Korea may apply for a license to export or re-export such commodities, software, or technology.
Existing Measures:	<i>Promotion of Atomic Energy Act</i> (Law No. 11714, March 23, 2013) <i>Foreign Trade Act</i> (Law No. 11873, June 7, 2013) <i>Notice on Exportation and Re-exportation of Controlled Commodities</i> (Notice of the Ministry of Trade, Industry and Energy No. 2013-39, May 31, 2013) <i>Customs Act</i> (Law No. 11602, January 1, 2013)

Sector: All Sectors

Obligations Concerned: National Treatment (Article 10.5)
Performance Requirements (Article 10.11)
Senior Management and Boards of Directors (Article 10.12)

Description: Investment

Korea reserves the right to adopt or maintain any measure with respect to an investment to supply a service in the exercise of governmental authority, as 'investment' is defined in Article 10.2 (Definitions), such as law enforcement and correctional services.

This entry does not apply to an investor or covered investment that has entered into an agreement with Korea with respect to the supply of such services.

Sector: Transportation Services - Maritime Passenger Transportation and Maritime Cabotage

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Most-Favoured-Nation Treatment (Articles 8.5 and 10.6)
Local Presence (Article 8.7)
Performance Requirements (Article 10.11)
Senior Management and Boards of Directors (Article 10.12)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to the provision of international maritime passenger transportation services, maritime cabotage, and the operation of Korean vessels, including the following measures:

a person that supplies international maritime passenger transportation services must obtain a license from the Minister of Oceans and Fisheries, which is subject to an economic needs test.

Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, maritime cabotage is reserved for Korean vessels, which are assumed to cover transportation of passengers or goods between a port or point located in the entire Korean peninsula or any adjacent Korean islands and another port or point located in the entire Korean peninsula or any adjacent Korean islands, including on its continental shelf as provided in the *United Nations Convention on the Law of the Sea*, and traffic originating and terminating in the same port or point located in the entire Korean peninsula and any adjacent Korean islands.

“Korean vessel” means:

- (a) a vessel owned by the Korean government, a state enterprise, or an institution established under the Ministry of Oceans and Fisheries;
- (b) a vessel owned by a Korean national;
- (c) a vessel owned by an enterprise organised under the *Korean Commercial Code*; or
- (d) a vessel owned by an enterprise organised under foreign law that has its principal office in Korea and whose *dae-pyo-ja* (for example, a chief

executive officer, president, or similar principal senior officer) is a Korean national. In the event there is more than one, all *dae-pyo-ja* must be Korean nationals.

For greater certainty, measures relating to the landside aspects of port activities are subject to the application of Article 20.2 (Security Exceptions).

NEW ZEALAND

EXPLANATORY NOTE

1. The Schedule of New Zealand to this Annex sets out, pursuant to Articles 8.8 (Non-Conforming Measures) and 10.15 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which New Zealand may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

- (a) Article 8.4 (National Treatment) or 10.5 (National Treatment);
- (b) Article 8.5 (Most-Favoured-Nation Treatment) or 10.6 (Most-Favoured-Nation Treatment);
- (c) Article 8.6 (Market Access);
- (d) Article 8.7 (Local Presence);
- (e) Article 10.11 (Performance Requirements); or
- (f) Article 10.12 (Senior Management and Boards of Directors).

For greater certainty, Article 8.6 (Market Access) refers to non-discriminatory measures.

2. Articles 8.4 (National Treatment) and 8.7 (Local Presence) are separate disciplines and a measure that is only inconsistent with Article 8.7 (Local Presence) need not be reserved against Article 8.4 (National Treatment).

3. Each entry in New Zealand's Schedule sets out the following elements:

- (a) **Sector**, refers to the sector in which the entry is made;
- (b) **Obligations Concerned**, specifies the obligation(s) referred to in paragraph 1;
- (c) **Description**, sets out the nature or scope of the non-conforming measures in the sectors, sub-sectors or activities covered by the entry; and
- (d) **Existing measure**, is included for transparency purposes. The measures stipulated therein are not exhaustive.

4. In accordance with Articles 8.8 (Non-Conforming Measures) and 10.15 (Non-Conforming Measures), the Articles of this Agreement specified in the Obligations Concerned element of an entry do not apply to the sectors, subsectors, and activities identified in the Description element of that entry.

5. Where an inconsistency arises in relation to the interpretation of an entry, the Description element of the entry shall prevail to the extent of the inconsistency.

Sector: All Sectors

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Most-Favoured-Nation Treatment (Articles 8.5 and 10.6)
Market Access (Article 8.6)
Local Presence (Article 8.7)
Performance Requirements (Article 10.11)
Senior Management and Boards of Directors (Article 10.12)

Description: Cross Border Trade in Services and Investment

New Zealand reserves the right to adopt or maintain any measure with respect to:

- (a) the provision of public law enforcement and correctional services; and
- (b) the following, to the extent that they are social services established for a public purpose:
 - (i) child care;
 - (ii) health;
 - (iii) income security and insurance;
 - (iv) public education;
 - (v) public housing;
 - (vi) public training;
 - (vii) public transport;
 - (viii) public utilities;
 - (ix) social security and insurance; or
 - (x) social welfare.

Sector:	All Sectors
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) () Market Access (Article 8.6) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to water, including the allocation, collection, treatment and distribution of drinking water. This reservation does not apply to the wholesale trade and retail of bottled mineral, aerated and natural water.

Sector: All Sectors

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) ()
Market Access (Article 8.6)
Local Presence (Article 8.7)
Performance Requirements (Article 10.11)
Senior Management and Boards of Directors (Article 10.12)

Description: Cross Border Trade in Services and Investment

New Zealand reserves the right to adopt and maintain any measure solely as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force. Such measures may include:

- (a) restricting the number of service suppliers;
- (b) allowing an enterprise, wholly or majority owned by the Government of New Zealand, to be the sole service supplier or one amongst a limited number of service suppliers;
- (c) imposing restrictions on the composition of senior management and boards of directors;
- (d) requiring local presence; or
- (e) specifying the juridical form of the service supplier(s).

Sector: All Sectors

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Most-Favoured-Nation Treatment (Articles 8.5 and 10.6)
Market Access (Article 8.6)
Performance Requirements (Article 10.11)
Senior Management and Boards of Directors (Article 10.12)

Description: Cross Border Trade in Services and Investment

Where the New Zealand Government wholly owns or has effective control over an enterprise then New Zealand reserves the right to adopt or maintain any measures regarding the sale of any shares in that enterprise or any assets of that enterprise to any person, including according more favourable treatment to New Zealand nationals.

Sector: All Sectors

Obligations Concerned: Market Access (Article 8.6)

Description: Cross Border Trade in Services

New Zealand reserves the right to adopt or maintain any measure that is not inconsistent with New Zealand's obligations under Article XVI of GATS as set out in New Zealand's Schedule of Specific Commitments under GATS (*GATS/SC/62, GATS/SC/62 Suppl. 1, GATS/SC/62/Suppl.2*).¹

For the purposes of this entry only, New Zealand's Schedule of Specific Commitments is modified as set out in Appendix II-A.

¹ This means that the stipulation in Articles 8.8 (Non-Conforming Measures) and 10.15 (Non-Conforming Measures) not to decrease the conformity of the measure as it existed immediately before the amendment, does not apply with respect to the Market Access entries in New Zealand's Schedule to Annex I.

Sector: All Sectors

Obligations Concerned: National Treatment (Article 10.5)
Performance Requirements (Article 10.11)
Senior Management and Boards of Directors (Article 10.12)

Description: Investment

New Zealand reserves the right to adopt or maintain any measure that requires the following investment activities to receive prior approval by the New Zealand Government under its overseas investment regime:

- (a) acquisition or control of 25 percent or more of any class of shares² or voting power³ in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ\$50 million;
- (b) commencement of business operations or acquisition of an existing business, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ\$50 million;
- (c) acquisition or control, regardless of dollar value, of certain categories of land that are regarded as sensitive or require specific approval according to New Zealand's Overseas Investment legislation; and
- (d) acquisition, regardless of the dollar value, of 25 percent or more of any class of shares or voting power in a New Zealand entity that owns commercial fishing quota or annual catch entitlement, or the acquisition of commercial fishing quota or annual catch entitlement.

New Zealand reserves the right to adopt or maintain any measure that sets out the approval criteria to be applied to the categories of transactions that require approval under New Zealand's overseas investment regime.

² For greater certainty, the term 'shares' includes shares and other types of securities.

³ For greater certainty, 'voting power' includes the power to control the composition of 25 percent or more of the governing body of the New Zealand entity.

Existing measures:

Overseas Investment Act 2005

Fisheries Act 1996

Overseas Investment Regulations 2005

Sector: All Sectors

Obligations Concerned: Most-Favoured-Nation Treatment (Articles 8.5 and 10.6)

Description: Cross Border Trade in Services and Investment

New Zealand reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.

For greater certainty, this includes, in respect of agreements on the liberalisation of trade in goods or services or investment, any measures taken as part of a wider process of economic integration or trade liberalisation between the parties to such agreements.

New Zealand reserves the right to adopt or maintain any measure that accords differential treatment to countries under any international agreement in force or signed after the date of entry into force of this Agreement involving:

- (a) aviation;
- (b) fisheries; or
- (c) maritime matters.

Sector:	All Sectors
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Market Access (Article 8.6) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure regarding the control, management or use of: <ul style="list-style-type: none"> (a) protected areas, including resources on land, interests in land or water, that are set up for heritage management purposes (both historic and natural heritage), public recreation, and scenery preservation; or (b) species owned under enactments by the Crown or that are protected by or under an enactment.
Existing measures:	<i>Conservation Act 1987</i> and the enactments listed in: <ul style="list-style-type: none"> (a) Schedule 1 of the <i>Conservation Act 1987</i>; (b) the <i>Resource Management Act 1991</i>; and (c) the <i>Local Government Act 1974</i> and subsequent amendments

Sector: All Sectors

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Market Access (Article 8.6)
Local Presence (Article 8.7)
Senior Management and Boards of Directors (Article 10.12)

Description: Cross-Border Trade in Services and Investment

New Zealand reserves the right to adopt or maintain any nationality or residency measures in relation to:

- (a) animal welfare; or
- (b) the preservation of plant, animal and human life and health; including in particular:
 - (i) food safety of domestic and exported foods;
 - (ii) animal feeds;
 - (iii) food standards;
 - (iv) biosecurity
 - (v) biodiversity; or
 - (vi) certification of the plant or animal health status of goods.

Nothing in this reservation shall be construed to derogate from the obligations of Chapter 5 (Sanitary and Phytosanitary Measures), or the obligations of the SPS Agreement.

Nothing in this reservation shall be construed to derogate from the obligations of Chapter 6 (Technical Barriers to Trade), or the obligations of the TBT Agreement.

Sector:	All Sectors
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Market Access (Article 8.6) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure made by or under an enactment in respect of the foreshore and seabed, internal waters as defined in international law (including the beds, subsoil and margins of such internal waters), territorial sea, the Exclusive Economic Zone, and the continental shelf, including for the issuance of maritime concessions in the continental shelf.
Existing Measures:	<i>Resource Management Act 1991</i> <i>Marine and Coastal Area (Takutai Moana) Act 2011</i> <i>Continental Shelf Act 1964</i> <i>Crown Minerals Act 1991</i> <i>EEZ and Continental Shelf (Environmental Effects) Act 2012</i>

Sector: Business Services
Legal Services

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Market Access (Article 8.6)
Senior Management and Boards of Directors (Article 10.12)

Description: Cross Border Trade in Services and Investment

New Zealand reserves the right to adopt or maintain any measure with respect to the provision to the public of publicly funded legal services.

Sector:	Business Services Fire Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Market Access (Article 8.6)
Description:	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to the provision of firefighting services, excluding aerial firefighting services
Existing Measures:	<i>Fire Services Act 1975</i> <i>Forest and Rural Fire Services Act 1977</i>

Sector:	Business Services Research and Development
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Market Access (Article 8.6) Performance Requirements (Article 10.11)
Description:	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to: <ul style="list-style-type: none"> (a) research and development services carried out by state funded tertiary institutions or by Crown Research Institutes when such research is conducted for a public purpose; or (b) research and experimental development services on physical sciences, chemistry, biology, engineering and technology, agricultural sciences, medical, pharmaceutical and other natural sciences.

Sector:	Business Services Technical Testing and Analysis Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Market Access (Article 8.6)
Description:	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measures in respect of: <ul style="list-style-type: none">(a) composition and purity testing and analysis services;(b) technical inspection services;(c) other technical testing and analysis services;(d) geological, geophysical, and other scientific prospecting services; or(e) drug testing services.

Sector:	Business Services Fisheries and aquaculture Services related to fisheries and aquaculture
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Market Access (Article 8.6) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to control the activities of foreign fishing, including fishing landing, first landing of fish processed at sea, and access to New Zealand ports (port privileges) consistent with the provisions of the <i>United Nations Convention on the Law of the Sea</i> .
Existing Measures:	For greater transparency, examples of existing measures contained in the <i>Fisheries Act 1996</i> and the <i>Aquaculture Reform Act 2004</i> include: <ul style="list-style-type: none"> (a) No vessel owned or operated by an overseas person may be registered to carry out commercial fishing or fish carrying activities without the permission of the Chief Executive of the Ministry of Fisheries, and subject to any conditions that he or she thinks fit to impose. (b) Foreign fishing vessels or fish carriers are required to obtain the approval of the Chief Executive before entering New Zealand internal waters or ports. If the Chief Executive is satisfied that the vessel has undermined international conservation and management measures he or she may deny the vessel approval to enter New Zealand internal waters. (c) Ministerial approval is required before any overseas person may be allocated, purchase or own any provisional catch history, quota, or annual catch entitlement. (d) As set out in <i>S.296B of the Fisheries Act 1996</i>, certain specified functions, duties or powers can

only be transferred to approved service delivery organisations that comply with specified criteria.

- (e) Foreign research vessels require the permission of the Minister of Fisheries to take fish, seaweed or aquatic life within the New Zealand Exclusive Economic Zone.

Sector:	Business Services Energy Manufacturing Wholesale trade Retail
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Market Access (Article 8.6) Local Presence (Article 8.7) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt any measure in order to prohibit, regulate, manage or control the production, use, distribution or retail of nuclear energy, including setting conditions for natural persons or juridical persons to do so.

Sector: Business Services
Services incidental to mining

Obligations Concerned: National Treatment (Articles 8.4 and 10.5) ()
Most-Favoured-Nation Treatment (Articles 8.5 and 10.6)
Market Access (Article 8.6)
Local Presence (Article 8.7)
Performance Requirements (Article 10.11)

Description: Cross-Border Trade in Services and Investment

New Zealand reserves the right to adopt or maintain any measure with respect to services incidental to mining.

Sector: Business Services
Immigration Services

Obligations Concerned: Most-Favoured-Nation Treatment (Articles 8.5 and 10.6)
Market Access (Article 8.6)

Description: Cross-Border Trade in Services and Investment

New Zealand reserves the right to adopt any measures, with respect to licensing requirements and the enforcement of those requirements, including through information sharing, in respect of natural persons who provide immigration advice, to a person in regards to any immigration matter relating to New Zealand.

For greater transparency, this entry only applies in respect of the Most-Favoured-Nation obligation to the extent that New Zealand enters into a reciprocal agreement about information sharing or enforcement of New Zealand's licensing requirements within the country with whom the agreement is made.

This reservation does not apply to a national or permanent resident of Korea who is authorised to practise law in New Zealand.

Sector: Communication Services
Postal

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Most-Favoured-Nation Treatment (Articles 8.5 and 10.6)
Market Access (Article 8.6)
Senior Management and Boards of Directors (Article 10.12)

Description: Cross-Border Trade in Services and Investment

New Zealand reserves the right to adopt or maintain any measure with respect to the supply of postal services.

Sector:	Communication Services Audio-visual and other Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Market Access (Article 8.6) Performance Requirements (Article 10.11)
Description:	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain preferential co-production arrangements for film and television productions. Official co-production status, which may be granted to a co-production produced under preferential co-production arrangements, confers national treatment on works covered by such arrangements.
Existing Measures:	For greater transparency, <i>S.18 of the New Zealand Film Commission Act 1978</i> limits New Zealand Film Commission funding to films with a “significant New Zealand content”. This criterion is deemed to be satisfied if made pursuant to a co-production agreement or arrangement with the partner country in question.

Sector:	Communication Services Audio-visual and other Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Market Access (Article 8.6) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure made by or under any enactment with respect to the promotion of film and television production in New Zealand and the promotion of local content on public radio and television, and in films.

Sector:	Agriculture, including services incidental to agriculture
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Market Access (Article 8.6) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measures with respect to: <ul style="list-style-type: none"> (a) the holding of shares in the co-operative dairy company arising from the amalgamation authorised by <i>section 7(1)(a) of the Dairy Industry Restructuring Act 2001 (DIRA)</i> (or any successor body); or (b) the disposition of assets of that company or its successor bodies.
Existing Measures:	<i>Dairy Industry Restructuring Act 2001</i> and subsequent regulations.

Sector:	Agriculture, including services incidental to agriculture
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Market Access (Article 8.6) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measures with respect to the export marketing of fresh kiwifruit to all markets other than Australia.
Existing Measures:	The <i>Kiwifruit Industry Restructuring Act 1999</i> and Regulations

Sector: Agriculture, including services incidental to agriculture

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Market Access (Article 8.6)
Performance Requirements (Article 10.11)
Senior Management and Boards of Directors (Article 10.12)

Description: Cross-Border Trade in Services and Investment

New Zealand reserves the right to adopt or maintain any measures with respect to:

- (a) specifying the terms and conditions for the establishment and operation of any government endorsed allocation scheme for the rights to the distribution of export products falling within the HS Code categories covered by the Agreement on Agriculture to markets where tariff quotas, country-specific preferences or other measures of similar effect are in force; or
- (b) the allocation of distribution rights to wholesale trade service suppliers pursuant to the establishment or operation of such an allocation scheme.

This reservation is not intended to have the effect of prohibiting all investment in the provision of wholesale trade and distribution services relating to goods in the HS Code covered by the Agreement on Agriculture. The entry applies in respect of investment to the extent that the services sectors specified in this reservation are a subset of agricultural products subject to tariff quotas, country-specific preferences or other measures of similar effect.

Sector: Agriculture, including services incidental to agriculture

Obligations Concerned: National Treatment (Articles 8.4 and 10.5)
Market Access (Article 8.6)
Senior Management and Boards of Directors (Article 10.12)

Description: Cross-Border Trade in Services and Investment

New Zealand reserves the right to maintain or adopt any measures necessary to give effect to the establishment or the implementation of mandatory marketing plans (also referred to as “export marketing strategies”) for the export marketing of products derived from:

- (a) agriculture;
- (b) beekeeping;
- (c) horticulture;
- (d) arboriculture;
- (e) arable farming; or
- (f) the farming of animals,

where there is support within the relevant industry that a mandatory collective marketing plan should be adopted or activated.

For the avoidance of doubt, mandatory marketing plans, in the context of this reservation exclude measures limiting the number of market participants or limiting the volume of exports.

Existing Measures: *New Zealand Horticulture Export Authority Act 1987*

Sector:	Education Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Market Access (Article 8.6)
Description:	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to the use of statutorily protected educational terms and titles.
Existing Measures:	In the interests of greater transparency such terms include: “university”, “college of education”, “polytechnic” and “institute of technology” as set out in <i>S.292 of the Education Act 1989</i> .

Sector:	Health and Social services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Market Access (Article 8.6) Local Presence (Article 8.7)
Description:	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to all services suppliers and investors for the supply of adoption services.

Sector:	Health and Social services
Obligations Concerned:	Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Market Access (Article 8.6)
Description:	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to the following services to the extent that they are provided by the private sector: <ul style="list-style-type: none">(a) hospital services; or(b) maternity deliveries and related services, including services provided by midwives.

Sector:	Recreation, cultural and sporting (other than audio-visual services)
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Market Access (Article 8.6) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to gambling, betting and prostitution services.
Existing Measures:	<i>Gambling Act 2003</i> and Regulations <i>Prostitution Reform Act 2003</i> <i>Racing Act 2003</i> <i>Racing (Harm Prevention and Minimisation) Regulations 2004</i> <i>Racing (New Zealand Greyhound Racing Association Incorporated) Order 2009</i>

Sector:	Recreation, cultural and sporting Library, archive, museum and other cultural services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Market Access (Article 8.6) Local Presence (Article 8.7) Performance Requirements (Article 10.11)
Description:	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measures in respect of: <ul style="list-style-type: none"> (a) cultural heritage of national value; including ethnological, archaeological, historical, literary, artistic, scientific or technological heritage, as well as collections that are documented, preserved and exhibited by museums, galleries, libraries, archives and other heritage collecting institutions; (b) public archives; (c) library and museum services; or (d) services for the preservation of historical or sacred sites or historical buildings.

Sector:	Transport Maritime Services
Obligations Concerned:	National Treatment (Articles 8.4 and 10.5) Most-Favoured-Nation Treatment (Articles 8.5 and 10.6) Market Access (Article 8.6) Performance Requirements (Article 10.11) Senior Management and Boards of Directors (Article 10.12)
Description:	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none"> (a) the carriage by sea of passengers or cargo between a port located in New Zealand and another port located in New Zealand and traffic originating and terminating in the same port in New Zealand (maritime “cabotage”); (b) provision of certain Port Services (pilotage, towing and tug assistance provisioning, fuelling and watering, garbage collecting and ballast waste disposal, port captains’ services, navigation aids, emergency repair facilities, anchorage, other shore-based operational services essential to ship operations, including communications, water and electrical supplies). However no measures shall be applied which deny international maritime transport suppliers reasonable and non-discriminatory access to the above port services; (c) the establishment of registered companies for the purpose of operating a fleet under the New Zealand flag; (d) the registration of vessels in New Zealand; or (e) the regulation and entry of ships crews to New Zealand through the presence of natural person mode of supply.

Sector: Distribution Services

Obligations Concerned: Market Access (Article 8.6)

Description: Cross-Border Trade in Services

New Zealand reserves the right to adopt or maintain any measure for public health or social policy purposes with respect to wholesale and retail trade services of tobacco products and alcoholic beverages

Appendix II-A

KOREA

For the following Sectors, Korea's obligations under Article XVI of GATS as set out in Korea's Schedule of Specific Commitments under GATS (*GATS/SC/48*, *GATS/SC/48/Suppl.1*, *GATS/SC/48/Suppl.1/Rev.1*, *GATS/SC/48/Suppl.2*, *GATS/SC/48/Suppl.3*, and *GATS/SC/48/Suppl.3/Rev.1*) are improved as described.

<u>Sector/Subsector</u>	<u>Market Access Improvements</u>
<u>Research and Development Services</u> <div style="margin-left: 40px;">Research and development services on natural sciences</div> <div style="margin-left: 40px;">Research and development services on social sciences and humanities</div> <div style="margin-left: 40px;">Interdisciplinary research and development services</div>	<div style="margin-left: 40px;">Insert new commitments with "None" for modes 1 and 2, "Unbound" for mode 3 and "Unbound except as indicated in the Horizontal Commitments section." for mode 4.</div> <div style="margin-left: 40px;">Modify mode 1 and 2 limitations from "Unbound" to "None".</div> <div style="margin-left: 40px;">Insert new commitments with "None" for modes 1 and 2, "Unbound" for mode 3 and "Unbound except as indicated in the Horizontal Commitments section" for mode 4.</div>
<u>Market research and public opinion polling services</u>	<div style="margin-left: 40px;">Modify mode 1 and 2 limitations from "Unbound" to "None".</div>
<u>Services incidental to mining</u>	<div style="margin-left: 40px;">Modify mode 1 and 2 limitations from "Unbound" to "None".</div>
<u>Packaging services</u>	<div style="margin-left: 40px;">Modify mode 1 and 2 limitations from "Unbound" to "None".</div>
<u>Tourism and travel related services</u> <div style="margin-left: 40px;">Beverage serving services without entertainment. (Excluding rail and air transport related facilities in beverage serving services without entertainment)</div> <div style="margin-left: 40px;">Tour operator services</div> <div style="margin-left: 40px;">Tourist Guides Services</div>	<div style="margin-left: 40px;">Insert new commitments with "Unbound*" for mode 1, "None" for mode 2 and 3 and "Unbound except as indicated in the Horizontal Commitments section" for mode 4.</div> <div style="margin-left: 40px;">Insert new commitments with "None" for mode 1, 2 and 3 and "Unbound except as indicated in the Horizontal Commitments section" for mode 4.</div> <div style="margin-left: 40px;">Modify mode 3 from "Only travel agencies are allowed to supply tourist guide services" to "None".</div>

NEW ZEALAND

For the purposes of New Zealand's entry on page II-58 of this Annex New Zealand's obligations under Article XVI of GATS as set out in New Zealand's Schedule of Specific Commitments under GATS (*GATS/SC/62, GATS/SC/62 Suppl. 1, GATS/SC/62/Suppl. 2*) are improved in the following sectors as described below.

<u>Sector/Subsector</u>	<u>Market Access Improvement</u>
<u>Professional Services</u>	
(a) Integrated Engineering Services (CPC 8673)	Insert new commitment with "None" for mode 3.
<u>Computer and Related Services</u>	
(a) Maintenance and Repair of office machinery and equipment including computers (CPC 845)	Insert new commitments with "None" for modes 1, 2 and 3
<u>Other Business Services</u>	
(a) Photographic Services (CPC 875)	Insert new commitment with "None" for mode 3.
(b) Duplicating Services (CPC 87904)	Insert new commitments with "None" for modes 1, 2 and 3.
(c) Convention Agency Services (CPC 87909**)	Insert new commitments with "None" for modes 1, 2 and 3

The (**) indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance.

ANNEX III

**AGREEMENT BETWEEN THE REPUBLIC OF KOREA AND NEW ZEALAND
CONCERNING AUDIO-VISUAL CO-PRODUCTION**

The Government of the Republic of Korea and the Government of New Zealand (hereinafter referred to as “the Parties”):

Seeking to enhance co-operation between their two countries in the area of audio-visual work;

Expanding on the *Agreement between the Government of the Republic of Korea and the Government of New Zealand Concerning the Co-Production of Films*;

Desirous of expanding and facilitating the co-production of audio-visual works which may be conducive to the audio-visual industries of both countries and to the development of their cultural and economic exchanges; and

Convinced that these exchanges will contribute to the enhancement of relations between the Parties;

Have agreed as follows:

Article 1: Definitions

For the purposes of this Annex:

audio-visual co-production means an audio-visual work made by one or more co-producers of a Party in co-operation with one or more co-producers of the other Party under a project approved jointly by the competent authorities, and includes an audio-visual work to which Article 5 applies;

audio-visual work means an aggregate of images, or of images and sounds, embodied in any material, and includes films, television and video recordings, animations, and digital format productions;

competent authority means the authority designated as such in this Appendix by each Party;

co-producer means one or more Korean nationals or audio-visual production companies or one or more New Zealand nationals or audio-visual production companies that are involved in the making of an audio-visual co-production, or in the case of a non-Party co-production under Article 5, co-producers from the non-Party;

nationals means:

- (a) for Korea, Korean nationals within the meaning of the *Nationality Act*, or its successor legislation, or persons who have established permanent residence in Korea; and

- (b) for New Zealand, citizens of New Zealand, or permanent residents of New Zealand; and

2008 Agreement means the *Agreement between the Government of the Republic of Korea and the Government of New Zealand Concerning the Co-Production of Films*, done at Wellington on 29 September 2008.

Article 2: Recognition as a National Audio-Visual Work and Entitlement to Benefits

1. An audio-visual co-production made in accordance with this Annex shall be fully entitled to all the benefits which are or may be accorded to national audio-visual works by each of the Parties under their respective domestic laws and regulations in force currently or in the future.
2. The competent authority of each Party shall provide to the competent authority of the other Party, on request, a copy of the domestic laws and regulations to which paragraph 1 refers, and of the details regarding benefits to which paragraph 1 refers.
3. Any benefits which may be granted within either Party in relation to an audio-visual co-production shall accrue to the co-producer who is permitted to claim those benefits in accordance with the relevant measures of that Party, subject to any other relevant international obligations.

Article 3: Approval of Projects

1. In order to be approved as an audio-visual co-production under this Annex, the audio-visual co-production shall require joint approval from the competent authorities. Approvals shall be in writing and shall specify the conditions upon which approval is granted. None of the co-producers shall be linked by common management, ownership or control, save to the extent that is inherent in the making of the audio-visual co-production itself.
2. The approval process shall comprise approval upon application and prior to the commencement of shooting, and review upon completion of the audio-visual co-production and prior to distribution.
3. The application for such approval shall comply with the relevant requirements of this Annex, including those set forth in the Appendix. In considering an application, the competent authorities may have due regard to their respective policies and guidelines, to the extent these are consistent with this Annex and the Appendix.
4. The competent authorities of the Parties shall, to the extent possible under domestic laws and regulations, exchange all information concerning the approval, rejection, change or withdrawal of any application for approval of an audio-visual co-production.

Article 4: Contributions

1. For each audio-visual co-production:

- (a) the performing, technical, craft and creative participation of the co-producers; and
- (b) the production expenditure in each of the co-producer's countries,

shall be in reasonable proportion to their respective financial contributions.

2. The proportion of the respective financial contributions of the co-producers of the audio-visual work shall be decided by arrangement between the co-producers. With respect to co-production other than broadcasting programmes (including animation for broadcasting purposes), this contribution shall be between 20 to 80 percent of the final production costs of the audio-visual work. With respect to broadcasting programmes, this contribution shall not be less than the percentage required under each Party's relevant domestic regulatory or policy arrangements.

Article 5: Non-Party Co-Productions

1. Where either Party maintains with a non-Party an audio-visual co-production agreement, the competent authorities may jointly approve an audio-visual work as an audio-visual co-production under this Annex that is to be made in conjunction with a co-producer from that non-Party.

2. Approvals under this Article shall be limited to proposals in which the contribution of the non-Party co-producer is no greater than the lesser of the individual contributions of Korean and New Zealand co-producers. In addition, both the financial and creative contributions of a non-Party co-producer shall account for not less than the percentage required under each Party's relevant domestic regulatory or policy arrangements.

3. Any non-Party co-producer shall fulfil all conditions relating to status which would be required to be fulfilled to produce an audio-visual work under the terms of the co-production agreement in force between the non-Party and either Party.

Article 6: Participation

1. Persons participating in an audio-visual co-production shall be co-producers of Korea and of New Zealand, or from a non-Party where there is a non-Party co-producer under Article 5.

2. Subject to the approval of the competent authorities:

- (a) where script or financing dictates, restricted numbers of performers from other countries may be engaged; and

- (b) in exceptional circumstances, restricted numbers of technical personnel from other countries may be engaged.

Article 7: Production

1. Except as otherwise provided in this Annex, audio-visual co-productions shall be shot and post-produced in Korea or in New Zealand or, where there is a non-Party co-producer under Article 5, in the territory of that non-Party.
2. At least 90 percent of the footage included in an audio-visual co-production shall be specially shot or created for the audio-visual work unless otherwise approved by the competent authorities.

Article 8: Location Filming

1. The competent authorities may approve location filming in places, countries or locations other than those of the participating co-producers.
2. Notwithstanding Article 6, where location filming is approved in accordance with this Article, citizens of the country in which location filming takes place may be employed as crowd artists, in small roles, or as additional employees whose services are necessary for the location work to be undertaken.

Article 9: Language

1. Each audio-visual co-production shall be made in one of the official languages of either Korea or New Zealand or, where there is a non-Party co-producer, in the official language of a non-Party under Article 5, or in any combination of those permitted languages.
2. Narration, dubbing or subtitling in any other commonly used language or dialect of the co-producers' territories shall be permitted.
3. Post-release print dubbing into any other language may be carried out in territories other than those of the participating co-producers.
4. Each audio-visual co-production may contain sections of dialogue in any language in so far as is required by the script.

Article 10: Acknowledgments and Credits

An audio-visual co-production and the promotional material associated with it shall include either a credit title indicating that the audio-visual work is an "Official Republic of Korea –

New Zealand Co-Production” or an “Official New Zealand – Republic of Korea Co-Production” or, where relevant, a credit which reflects the participation of Korea, New Zealand and any non-Party co-producer under Article 5.

Article 11: Entry Facilitation

In accordance with the laws and regulations of each Party, each of the Parties shall permit nationals of the other Party, or persons from any non-Party approved under Article 5, to enter and remain in Korea or New Zealand, as the case may be, for the purposes of making or promoting an audio-visual co-production.

Article 12: Import of Equipment

Each of the Parties shall provide, in accordance with their respective legislation, temporary admission, free of import duties and taxes, of technical equipment for the making of audio-visual co-productions.

Article 13: Distribution

The Parties shall endeavour to promote the global distribution of audio-visual co-productions in order to enhance the competitiveness of the audio-visual works in the global market.

Article 14: Technical Co-operation

The Parties shall endeavour to promote inclusive technical co-operation activities in audio-visual works and related areas such as computer graphics, virtual reality and digital cinema technologies.

Article 15: Institutional Mechanism

Each Party may request the establishment of an *ad hoc* Committee to discuss any matter related to the implementation of this Annex by delivering a written request to the competent authority of the other Party and the other Party shall give due consideration to the request. The *ad hoc* Committee shall comprise appropriate senior officials from appropriate ministries and agencies of each Party. The *ad hoc* Committee shall discuss the matter at a time and place agreed to by the Parties.

Article 16: Dispute Settlement

1. A Party may request consultations with the other Party regarding any matter arising under this Annex by delivering a written request to the competent authority of the other Party. Consultations shall commence promptly after a Party delivers a request for consultations to

the competent authority of the other Party. The Parties shall make every attempt to arrive at a mutually satisfactory resolution of the matter.

2. If the consultations under paragraph 1 fail to resolve the matter within 60 days of the date of receipt of a request for consultations, either Party may request good offices, conciliation, mediation or non-binding arbitration. The *ad hoc* Committee shall decide the processes for resolution of the matter.

3. Chapter 19 (Dispute Settlement) shall not apply to any matter or dispute arising under this Annex.

Article 17: Status of the Annex and the Appendix

1. This Annex is an integral part of this Agreement. However, Chapters 8 (Cross-Border Trade in Services), 10 (Investment), 19 (Dispute Settlement) and 20 (General Provisions and Exceptions) shall not apply to this Annex.

2. In the event of any inconsistency between this Annex and any other provision in this Agreement, this Annex shall prevail to the extent of the inconsistency. Nothing in this Annex shall be used to construe any other provision in this Agreement. No provision elsewhere in this Agreement shall be used to construe any provision in this Annex.

3. The Appendix to this Annex constitutes an implementing arrangement in respect of this Annex and shall be read in conjunction with the provisions of this Annex.

4. Subject to Article 19.2 of this Annex any modifications to the Appendix shall be jointly decided by the competent authorities following consultations with the *ad hoc* Committee. No modification to the Appendix shall conflict with the provisions of this Annex.

5. Modifications to the Appendix shall be confirmed by the competent authorities in writing and shall take effect on the date specified.

Article 18: Entry into Force of the Annex and Termination of the 2008 Agreement

1. This Annex shall enter into force on the date of entry into force of this Agreement.

2. The 2008 Agreement shall terminate on the date of entry into force of this Annex.

3. In accordance with Article 19 of the 2008 Agreement and notwithstanding paragraph 2, the 2008 Agreement shall continue as if in force in respect of any co-production film approved by the competent authorities under the 2008 Agreement and yet to be completed prior to its termination.

Article 19: Amendment

1. Subject to paragraph 2, this Annex may be amended by written agreement between the Parties through an exchange of diplomatic notes. Amendments shall enter into force on the date specified in the notes.
2. Either Party may by diplomatic note notify the other Party of a change in its competent authority. The change shall take effect on the date specified in the note.

Article 20: Duration and Termination

1. The term of this Annex shall be for a period of three years from the date it enters into force and it shall thereafter be automatically renewed for further periods of three years. Either Party may terminate this Annex by giving notice in writing through diplomatic channels six months before the expiry of the relevant three-year period, in which case this Annex shall terminate at the conclusion of that three-year period.
2. Notwithstanding paragraph 1, this Annex shall continue as if in force in respect of any audio-visual co-production approved by the competent authorities and yet to be completed prior to termination.

Appendix III-1

Implementing Arrangement to Annex III

1. The competent authorities for the Agreement between the Republic of Korea and New Zealand concerning Audio-Visual Co-Production are:

- (a) for Korea, the Korean Film Council (hereinafter referred to as “KOFIC”) for audio-visual works, which are intended to be shown in cinemas, and the Korean Communications Commission (hereinafter referred to as “KCC”) for broadcasting programmes; and
- (b) for New Zealand, the New Zealand Film Commission.

2. In order to benefit from the provisions of the Annex, the co-producers will, before shooting commences, submit an application for co-production status and attach the documents listed below:

- (a) a copy of the documentation concerning the ownership of the copyright for the commercial exploitation of the work;
- (b) a synopsis including concrete information on the theme and contents of the film;
- (c) a list of the technical and artistic contributions from each of the countries involved;
- (d) a work plan stating the periods and locations of principal photography on a weekly basis for studio and outdoor shooting;
- (e) a budget including a detailed financing plan;
- (f) a production schedule;
- (g) the co-production contract made between the producers, which will specify details of the technical and artistic contributions, financial contributions, as well as the sharing of markets and profits amongst the co-producers, and any other relevant matters; and
- (h) all the documentation that the competent authorities require to conduct the technical and financial evaluation of the project.