

OVERALL ARCHITECTURE

Communication from the facilitator for the overall architecture

The following communication, dated 19 May 2000, has been received from the facilitator for the informal plurilateral discussions on the overall architecture*.

Reminder

During the last informal CRO meeting, on 14 April 2000, some WTO delegations requested the facilitator of the architecture to provide a document with examples illustrating the rules and sequence for the determination of the country of origin of the goods, as to allow those delegations to inform their capital-based experts on the evolution of the discussions at plurilateral meetings in Geneva.

Background

Article 9, para. 1(b) of the Agreement on Rules of Origin (ARO) establishes that "*rules of origin should provide for the country to be determined as the origin of a particular good to be either the country where the good has been wholly obtained or, when more than one country is concerned in the production of the good, the country where the last substantial transformation has been carried out*". This Article asks for definitions of goods that are to be considered as being wholly obtained in one country, the minimal operations or processes that do not by themselves confer origin to a good and the use of change in tariff classification. Supplementary criteria, including *ad valorem* percentages and /or manufacturing or processing operations, are envisaged as well.

According to these principles, the Overall Architecture has been set up in three parts (Introductory part, Appendix 1 and Appendix 2) which should reflect the provisions of the ARO.

The Introductory part provides the general scope and definitions of the non-preferential rules of origin, the minimal operations or processes, general rules of application and, finally, the path for the determination of the country of origin of a good – through the provisions of Appendix 1 and Appendix 2, applied in sequence.

* This document does not reflect the opinion of any WTO delegation, nor the WTO Secretariat.

APPENDIX 1 – Wholly obtained goods

Discussions on Appendix 1 are scheduled for the next sessions of plurilateral meeting in June.

In order to be consistent with General Rule 4 of the Introductory part¹, as well as the Scope of application of Appendix 2², Appendix 1 should not be limited as to define the goods wholly obtained in one country, but as to provide the origin of these goods in that country as well. This goal could be reached providing a rule for the determination of origin (e.g. *The country of origin of a good that is considered as being wholly obtained in one country shall be that country*).³

The origin of a good exported from the country where it was obtained solely from materials or products wholly obtained therein should be directly attributed to this country by Appendix 1⁴.

Examples

- 1) Country A exports:
 - ground natural calcium phosphates (2510.20) obtained solely from natural phosphates taken from the natural rock in this country; or
 - natural honey (0409) obtained solely from bee-hives in this country; or
 - cereals (1001 through 1008) harvested solely in this country;without any foreign material added to the exported good⁴; therefore, country A is the country where the goods have been wholly obtained and, consequently, the country of origin of the goods.
- 2) Country B exports fruits preserved by sugar (2006) obtained from originating/wholly-obtained fruits (0810) and cane-sugar (1701) obtained in this country from sugar-cane (1212) imported from country A; therefore country B is not the country where the goods have been wholly obtained⁴, even though, this country shall be the country of origin of the goods, according to Appendix 2.

APPENDIX 2 – Product Specific Rules

The Scope of application leads to the fact that this Appendix sets forth rules for determining the country of origin of goods that have not been wholly obtained in the last country of production/exportation².

Rule 2 – Determination of origin

"The country of origin shall be determined in accordance with the following provisions, applied in sequence"

¹"The country of origin of a good shall be determined in accordance with these General Rules and in accordance with the provisions of Appendix 1 and Appendix 2, applied in sequence."

² "This Appendix sets forth rules for determining the country of origin of a good when the origin of the good is not determined under Appendix 1."

³ This is not an important issue insofar as Article 9 (1) (b) of the ARO so stipulates.

⁴ Whether or not some foreign/non-originating materials (e.g. packaging, dilute-liquids, preservatives, spices, aromatics, etc) should be disregarded, it is still an issue for discussion. Indeed, during the plurilateral meeting in February 2000, one WTO delegation called for the application of the provisions of the "De Minimis" rule to Appendix 1.

4.1.1.- Rule 2 (a) –Ottawa language

"When a primary rule specifies that the origin of a good is the country in which the good was obtained in its natural or unprocessed state [or in which a specifically designated stage of production was attained], the country of origin of the good shall be the [single] country in which the good was obtained in that condition [or such stage of production was attained]."

There are delegations advocating for the initial text (without bracketed text) (i), other for the extended text (ii), and those which prefer the deletion of this rule (iii).

It could be worth looking to those situations where the options (i) , (ii) and (iii) for this rule may produce a positive outcome⁵. Annex shows those products having a primary rule based on the Ottawa-language.

Examples

3) Country A exports:

- wholly-obtained rice in the husk (1006.10) to country C where it is husked and milled (1006.30) for exportation, or
- wholly-obtained unground natural calcium phosphates (2510.10) to country C where it is ground (2510.20) for exportation.

The country of origin of the unprocessed goods –at the import in country C- shall be A; the country of origin of the processed goods – at the export from country C- shall still be A.

In these situations, options (i) and (ii) would fit well, giving a positive outcome⁶. Option (iii) would find the outcome through the rule 2 (c) - rule 2 (b) would not provide an outcome.

- 4) Country A exports wholly-obtained either cocoa beans (1801), or iron ores (2601), or cotton (5201) to country C where they are processed for consumption or use, but the cocoa shells (1802), iron slag (2619) and cotton waste (5202) that result from the operations are exported afterwards; or
- Country B exports originating cotton fabrics (ex5208(e)) to country C where it is processed for textile industry, some cotton rags (6310) that result from the operations are exported afterwards;

In these cases, the country of origin of the unprocessed goods –at the import in country C- shall be A and B, respectively; the origin of the goods exported from country C should be country C.

In these situations⁷, option (ii) would fit well, giving a positive outcome, but option (i) would be useless. Option (iii) should find the outcome through the rule 2 (b)⁸.

⁵ Those delegations advocating for the deletion of Rule 2 (a) – option (iii) - are of the opinion that the same positive outcome can be obtained by following the sequence of rules 2 (b) – when the last country of production is the country in which the Ottawa-language rule was met - or 2 (c) – in other circumstances, the origin of the good is retained for the origin prior to the process of the good in the last country.

⁶ Insofar as country C knows that the imported goods were wholly obtained in country A.

⁷ Attention should be paid for those goods that could be considered as "scrap and waste" derived from manufacturing operations, which, according to Appendix 1, would be originated in the country where they were collected (e.g. in the example, country C).

⁸ Those delegations advocating for the deletion of Rule 2 (a) – option (iii) – expressed their concerns on the wording of this rule. Such wording seems to not allow the further sequence of the rule 2, as well as may to force a trace-back exercise in order to find out the country where the Ottawa-language rule was met. In those

- 5) Country B exports to country C:
- husked-rice (1006.20) that results from the processing of, simultaneously, originating and imported paddy-rice (1006.10); country C further processes this husked-rice to obtain polished-rice (1006.30) for exportation afterwards; or
 - agglomerated lignite (2702.20) that results from the processing of, simultaneously, originating and imported rough natural lignite (2702.10); country C uses this agglomerated lignite for combustion and exports electrical energy (2716) afterwards; or
 - concentrates of uranium ores (ex2612(a)) that result from imported minerals; country C processes this ores and exports natural uranium (ex2844(b)).

In those situations – first and second indent above - where goods having as a primary rule the Ottawa-language are exported from country B after the mixture in this country, whether or not with further processing, of the same kind of goods that had different origin, the country of origin of the good at the time of its export from country B should be determined *via* a residual rule – rules 2(d) through 2(f)-. In country C, when the new goods are exported again, the origin should be determined *via* the rule 2 (c) – for the polished-rice – or *via* the rule 2 (b) – for the electrical energy⁹. Therefore options (i) and (ii) would be useless⁸.

Under the situation of third indent above, the country of origin of the uranium ores shall be B, but for the natural uranium exported from country C the origin should be determined *via* a residual rule. Again, options (i) and (ii) would be useless⁸.

Rule 2 (b) – Primary rule in the last country of production

"The country of origin of a good is the last country of production, provided that a primary rule applicable to the good was satisfied in that country [This applies also to primary rules requiring that the country of origin of a good is the country in which the good was obtained in its natural or unprocessed state or that a certain stage of production was reached]."¹⁰

During the plurilateral meeting in April 2000, delegates agreed that the Ottawa language and chapter rules that appear in the matrix for some goods are primary rules.

Delegations advocating for the maintenance of rule 2 (a) – options (i) and (ii) above – do not consider necessary the bracketed text.

Example

- 6) Country B exports:
- either cocoa shells (1802), or iron slag (2619) or cotton waste (5202) that result from the processing of, respectively, originating and non-originating cocoa beans (1801), iron ores (2601) and cotton (5201); or
 - fruits preserved by sugar (2006) obtained from originating and non-originating fruits (0810) and cane-sugar (1701); or

situations of the example n° 5, such exercise would be useless or could lead to a new evaluation of the origin by the importing country C.

⁹ Electrical energy has an Ottawa-language rule, which seems not to being covered by Appendix 1 definitions when it is generated in one country from non wholly obtained sources.

¹⁰ According to Rule 3 (b) of Appendix 2 – text not yet agreed, in page 14 of G/RO/41 – the primary rule to be met concerns exclusively the non-originating materials.

- organic chemicals of chapter 29 obtained by chemical reaction, or mixture, or purification of originating and non-originating organic chemicals of the same HS chapter; or
- shape-cut industrial diamonds (7102.29) obtained from imported unworked diamonds (7102.21)

In all four situations, country B satisfies the primary rule applicable to the exported goods, namely the Ottawa-language in the first indent^{7, 11} the change of chapter CC in the second indent, the chapter rule in the third indent and, the change of subheading + specific process in the fourth indent.

Rule 2 (c) – Origin-retaining rule

Two texts are proposed by some delegations:

- (i) "When a good is produced by further processing of an article [, including an unfinished or incomplete article,] which is already classified in the same subdivision as the good, the country of origin of the good shall be the single country in which that article originated."
- (ii) "When a good undergoes one or more operations that do not result in a change in its classification, the origin of the resulting good is the single country from which the good originated immediately prior to such operations, provided that any material that might have been added satisfies a primary rule applicable to the good."

During the plurilateral meeting in April, delegates agreed that:

- a) the term "single country" means that this rule only applies when the article(s) or good(s) that did not change its classification in the last country of production:
 - was (were) exclusively non-originating/imported materials¹² and
 - originated solely in one country, or that the origin attributed to it(them) at the time of importation in the last country of production was of a unique country.¹³
- b) the term "classification/subdivision" means that this rule only applies when the imported article(s) or good(s) did not change its classification at the level/subdivision that is requested by the primary rule applicable to the exported good¹⁴.
- c) there is not longer differentiation between unfinished/incomplete imported article(s) or good(s) and those that is(are) exported as finished/completed.

However, the main difference between both options is the text under option (ii) "*provided that any material that might have been added satisfies a primary rule applicable to the good*". Delegation proposing this option considered that this text is necessary as to avoid that this rule 2(c) applies when:

¹¹ Option (ii) of rule 2(a) - see example n° 4 – would solve the determination of the origin *via* rule 2(a).

¹² Rule 3(b) of Appendix 2 – text not yet agreed, in page 14 of G/RO/41 – should not be applicable to this rule.

¹³ It could happen that the imported article or good obtained its single origin determination in the prior exporting country *via* a residual rule -rule 2(f)- on mixtures of different origin.

¹⁴ Not change of chapter, heading, split-heading, subheading or split-subheading classification when the primary rule is, respectively, CC, CTH, CTHS, CTSH and CTSHS. This, independently that the good is classified in a lower HS position.

- the last country of production provides the same kind of originating article(s) or good(s) to the process (mixture or assembly of the same products, originating and non-originating)¹⁵.
- the primary rule is of the type "*CTH/CTSH, except from (sub)heading...*" and originating or non-originating materials excluded by this rule are incorporated in the process.

One delegation argued that the text "*provided that any material that might have been added satisfies a primary rule applicable to the good*" could cause problems when the primary rule applicable to the good requests, other than a change of classification, some specific operation or process to be met. Annex shows those goods having primaries rules like "*CTH/CTSH, except from ... or provide that ...*"¹⁶

Examples

7) Country A exports to country C:

- originating cider in bulk (2206); in country C this cider is further fermented, sweetened with sugar (1701) from country B and re-exported in bottles (2206); or
- wholly-obtained natural cork, raw, (4501.10); in country C this cork is ground and granulated and re-exported (4501.90); or
- originating articles of carbon fibres and graphite (ex6815.10(b)); in country C this articles are processed and transformed in carbon fibres (ex6815.10(a)) that are re-exported.

In these cases, the origin determination for the re-exported goods by this Rule 2 (c) – both options (i) and (ii) – shall be the origin of the imported materials, namely country A, insofar as the processes carried out in country C did not change the level of classification requested by the primary rule applicable to those goods - CTH.

8) Country B imports:

- natural cork, raw, (4501.10); in country B this cork and originating natural cork is mixed, ground and granulated for exportation (4501.90) to country C; or
- articles of carbon fibres (ex6815.10(b)); in country B this articles are processed with originating articles of graphite (ex6815.10(b)) to obtain carbon fibres (ex6815.10(a)) that are exported to country C.

In these cases, this rule 2 (c) – both options (i) and (ii) – cannot provide the country of origin of the goods exported from country B, insofar as the goods were obtained in this country from materials, which did not change their classification, of more than a single country of origin. The country of origin of these goods should be determined *via* a residual rule – rule 2(f) on major portions.

9) Country C:

- produces for exportation not-impregnated or coated bandages for medical purposes (ex3005(b)) from imported fabrics (Section XI); or
- imports non-refractory mortars and concretes (3824.50) and produces for re-exportation resin cements (3214.10).

¹⁵ This question could be considered as solved by the term "single country" – see point a) above.

¹⁶ It should be noticed that most of the delegations are proposing primary rule of the like "*CTH/CTSH except from (sub)heading ...*" in not yet agreed product-specific rules.

In these cases, this rule 2 (c) – both options (i) and (ii) – can not provide the country of origin of the goods exported from country C, insofar as the goods were obtained in this country from imported materials that did change the level of classification requested by their primaries rules. The country of origin of these goods should be determined *via* a residual rule –rule 2(d) or (e-f) on major portions.

10) Country C imports:

- fresh manioc roots (0714.10) from country A, and produces for exportation pellets of manioc (0714.10), adding dried manioc flour (1106) – whether or not originating; or
- rough watch movements (ex9110(a)) from country B and produces for exportation complete watch movements, unassembled, (ex9110(a)) using springs, dials and other articles (9114) – whether or not originating;

In these cases, option (i) of this rule 2(c) would attribute the origin of the exported goods to the country of origin of the manioc roots – country A – and rough watch movements – country B, respectively. Option (ii) would force the outcome by rules 2(d) to (f).

11) Country C imports:

- tobacco, not stemmed, (2401.10), or unground natural graphite (2504.90), from country A and, after processing, re-exports stemmed tobacco (2401.20) and flakes of natural graphite (2504.10); or
- wheat flour (1101) and corn flour (1102) from country A and, process them – whether or not with originating cereal's grains and flours- for consumption therein and exportation of pellets (1104).

Under first indent, being the primary rule of the re-exported goods the Ottawa-language, it could be questioned whether this rule 2(c) would apply, namely for option (ii), insofar as a precise level of classification is not prescribed by the primary rule¹⁷. Under second indent, again this rule 2(c) would not provide the country of origin.

Rule 2 (d) –Chapter residual rule

" The country of origin of the good shall be as indicated in the applicable residual rule specified at the chapter level."

No comments are needed, insofar as this rule has been agreed by all delegations and its application rely on the Product-specific chapter rules -outside of the Architecture scope.

Rule 2 (e) –Major portion – single country

"When the good is produced from materials all of which originated in a single country, the country of origin of the good shall be the country in which those materials originated."

¹⁷ For those delegations advocating options (i) and (ii) of Rule 2 (a) – see point 4.1.1 and example n° 3 above, the determination of the origin would have been solved through this Rule 2(a). For those delegations advocating option (iii) of Rule 2(a) – deletion, see footnote (5).

Not many comments are needed, insofar as this rule has been agreed by all delegations¹⁸. It should be understood that this rule concerns exclusively non-originating materials.¹²

Example

- 12) Country B exports to country C:
- originating X-ray film in rolls (3702.10); country C produces, solely from materials originated in country B, X-ray photographic plates (3701.10) for exportation, or
 - originating springs, dials and other watch parts (9114); country C produces, solely from materials originated in country B, complete watch movements, unassembled, (ex9110(a)) for exportation.

Rule 2 (f) – Major portion – multi-country

Three texts are proposed by some delegations:

- (i) "When the good is produced from materials (whether or not originating) of more than one country, the country of origin of the good shall be the country in which the major portion of those materials originated, as determined on the basis specified in each chapter [, and in the event of two or more countries equally contributing major portions of those materials, the good shall be assigned a multi-country origin]."
- (ii) "When the good is produced from materials (whether or not originating) of **one or** more than one country that did not satisfy the primary rule applicable to the good, the country of origin of the good shall be the country in which **all or** the major portion of those materials originated, as determined on the basis specified in each chapter."¹⁹
- [(iii) "When the good is produced from materials of more than one country, the country of origin of the good shall be the country in which the major portion of the non-originating materials originated, as determined on the basis specified in each chapter. However, when the originating materials represent at least 50% of all the materials used, the country of origin of the good shall be the country of origin of those materials."]²⁰

Examples

- 13) Country C exports:
- polished-rice (1006.30) that resulted from the processing of paddy-rice (1006.10) originated in country A and husked-rice (1006.20) originated in country B; or
 - not-impregnated or coated bandages for medical purposes (ex3005(b)) produced from fabrics (Section XI) imported from countries A and B and originating fabrics; or
 - X-ray photographic plates (3701.10), produced from X-ray film in rolls (3702.10) originated in country A and country B,

¹⁸ During the plurilateral meeting in April, one delegation suggested that this rule 2(e) should form part of Rule 2(c), or should immediately follow this rule 2(c). However, due to the proposal of the facilitator for merging rules 2(e) and (f), such viewpoint was not recorded.

¹⁹ During the plurilateral meeting in April, delegation proposing this option accepted to merge its proposals for rules 2(f) and (g) under this single one.

²⁰ During the plurilateral meeting in April, delegation proposing this option accepted to drop this option if consensus could be reached for option (i) – without bracketed text.

- complete watch movements, unassembled, (ex9110(a)) produced from originating watch parts (9114) and rough watch movements (ex9110(a)) from country A and country B.

In these cases, all the materials (whether or not originating) used for the production of the exported goods did not satisfy the primary rule applicable to these goods. Therefore both options (i) and (ii) of this rule 2(f) should attribute the origin to the country – A, B or C – contributing the major portion of the materials.

14) Country C exports:

- artificially coloured granules of natural stone (ex6802.10(a)) produced from powders of slate (2517.49) imported from countries A and B, and originating powders of slate (2517.49), coloured ink (3206) and parings of rubber (4004); or
- semi-finished iron products (7207) produced from iron ingots (7206) imported from countries A and B and originating ferrous waste (7204) and granules of pig iron (7205).

In these cases, the evaluation of the country contributing the major portion – A, B or C – under option (i) of this rule 2(f) would be done taking into account all the materials used in the production of the exported good; whilst under option (ii) of this rule 2(f) it would be done only through the materials that did not fulfilled the primary rule (powders of slate and iron ingots, respectively).

During the plurilateral meeting in April, the discussions focussed on:

- a) the multi-country outcome under option (i) of this rule 2 (f) – bracketed text;
- b) the intermediate materials (Rule 4 of Appendix 2, page 15 of G/RO/41) obtained in the last country of production and whether or not these materials should be taken into account as originating material; and
- c) the difficult application of this rule when the materials, namely those that did not satisfy the primary rule applicable to the good, either originated in a large number of countries, or some of these countries of origin are unknown.

As regards the multi-country outcome, some delegations were in favour of such compromise solution, other delegations expressed a more favourable approach towards the last country of production as to be the compromise solution; finally one delegation was against of a multi-country outcome.

As regards the intermediate materials, delegations agreed that those materials:

- that became originating when they were obtained from imported products, and
- are incorporated afterwards in the production of the good,

in the last country of production of the exported good, should be considered as originating materials for the determination of the country of origin of this good.²¹

²¹ It should be noticed that both options (i) and (ii) of this rule 2(f) do not precise such situation. The remaining questions are:

- under option (i), at which time of the whole process or under which circumstances the non-originating products, which are substantially transformed in the originating materials that are used

Example

15) Country D exports:

- sugar confectionery (1704) obtained by mixing up non-originating gum and jelly confectionery products (1704.90) and originating chewing gum (1704.10) enriched with non-originating sugar; or
- twisted iron bars (7214) produced from iron bars in irregularly wound coils (7213) originated in country C and country B, as well as in country D; the latter were obtained from ferrous waste (7203) imported from another country; or
- non-refractory surfacing preparations (3214.90) made of originating and non-originating mortars (3824.50), and other materials – originating and non-originating – of headings other than 3214 and 3824 (e.g. pigments, chemicals, etc).

Whenever country D exports, directly, the sweetened chewing-gum, or the irregularly wound coils, they would be considered as originating products insofar as the primary rule applicable to these products was fulfilled in this country. When country D incorporates these products in the process of sugar confectionery, or twisted iron bars, they should be considered as intermediate materials. As regards the surfacing preparations, option (ii) would limit the major-portion determination to the scores of countries providing the mortars, whilst option (i) requires for such determination the quantities of all the materials used and their countries of origin.

As regards the difficult application of this Rule 2 (f), there are concerns about the burdens of this exercise, if not useless, when a country exports a shipment made of a huge number of the same goods that, individually, might have originated in many countries and/or the records of these countries are long time lost.

afterwards in the production of the final good, are disregarded as non-originating material and, if the case, they are integrated in the originating material' score for the purposes of the evaluation;

- under option (ii), whether or not those materials – originating and non-originating - that satisfied the primary rule applicable to the good should be accrued to the score of the last country of production.

ANNEX

Explanatory guide for Agreed rules (see attached list):

CC Change of Chapter {Change from any other Chapter}

CTH Change of Tariff Heading

- (ia) when is at Heading level {Change to this Heading from any other heading};
- (iia) when is at Subheading level {Change to this Sub-heading from any other heading, except from any other subheading of this heading};
- (ib) when is at split-Heading level {Change to this Split-heading from any other heading, except from any other split-heading of this heading};
- (iib) when is at split-Subheading level {Change to this Split-subheading from any other heading, except from any other subheading or split of this heading}.

CTSH Change of Tariff SubHeading

- (iia) when is at Subheading level {Change to this Subheading from any other subheading or heading};
- (iib) when is at split-Subheading level {Change to this Split-subheading from any other subheading or heading, except from any other split.}.

CTHS Change of Tariff Heading-Split

- (ib) when is at split-Heading level {Change to this Split-heading from any other split or heading}.

CTSHS Change of Tariff SubHeading-Split

- (iib) when is at split-Subheading level {Change to this Split-subheading from any other split, subheading or heading }.

HS Codes	Split (Sub)Heading	Harmonized Rule
0208.--	---	CC
0305.--	Flours {ex0305(d), ex0306(c) and ex0307(c)}	CTHS(ib), except from Split-heading ex0305(e)
0306.--	Flours {ex0305(d), ex0306(c) and ex0307(c)}	CTHS(ib), except from Split-heading ex0306(d)
0307.--	Flours {ex0305(d), ex0306(c) and ex0307(c)}	CTSH(iib), except from Split-subheading ex0307(d)
0401.--	---	Natural or Unprocessed state
0405.--	---	CTH(ia)
0406.10	---	CTH(iia)
0406.20	---	CTH(iia)
0406.40	---	CTH(iia)
0406.90	---	CTH(iia)
0407.00	---	Natural or Unprocessed state
0409.00	---	Natural or Unprocessed state
0410.00	---	Natural or Unprocessed state

0501.00	---	CC
0502.--	---	CC
0503.00	---	CC
0504.00	---	CC
0505.--	---	CC
0506.--	---	CC
0507.--	---	CC
0508.00	---	CC
0509.00	---	CC
0510.00	---	CC
0511.--	---	CC
0601.10	---	Natural or Unprocessed state
0602.10	---	Natural or Unprocessed state
0602.20	---	CTSH(ia)
0602.30	---	CTSH(ia)
0602.40	---	CTSH(ia)
0602.90	---	CTSH(ia)
0603.--	ex0603(c) - Other cut flowers and flower buds (fresh, impregnated or otherwise prepared)	Plant grew
0604.--	Other	Plant grew
0701.--	---	Natural or Unprocessed state
0702.00	---	Natural or Unprocessed state
0703.--	---	Natural or Unprocessed state
0704.--	---	Natural or Unprocessed state
0705.--	---	Natural or Unprocessed state
0706.--	---	Natural or Unprocessed state
0707.00	---	Natural or Unprocessed state
0708.--	---	Natural or Unprocessed state
0709.--	---	Natural or Unprocessed state
0711.--	---	Plant grew
0714.--	---	CTH(ia), except from heading 11.06
0801.--	---	Grown and harvested
0802.--	---	Grown and harvested
0803.00	---	Grown and harvested
0804.--	---	Grown and harvested
0805.--	---	Grown and harvested
0806.--	---	Grown and harvested
0807.--	---	Grown and harvested
0808.--	---	Grown and harvested
0809.--	---	Grown and harvested
0810.--	---	Grown and harvested
0812.--	---	Plant grew
0814.00	Other	Plant grew
0901.11	---	Plant grew

0901.90	ex0901.90(b) - Coffee husks and skins	Plant grew
0902.--	Other	Plant grew
0903.00	---	Plant grew
0904.11	---	Plant grew
0904.20	Other	Plant grew
0905.00	Other	Plant grew
0906.10	---	Plant grew
0907.00	Other	Plant grew
0908.--	Other	Plant grew
0909.--	Other	Plant grew
0910.--	Other	Plant grew
1001.--	---	Natural or Unprocessed state
1002.00	---	Natural or Unprocessed state
1003.00	---	Natural or Unprocessed state
1004.00	---	Natural or Unprocessed state
1005.--	---	Natural or Unprocessed state
1006.--	---	Natural or Unprocessed state
1007.00	---	Natural or Unprocessed state
1008.--	---	Natural or Unprocessed state
1101.00	---	CC
1102.--	---	CC
1103.--	---	CC
1104.--	---	CC
1105.--	---	CC
1106.--	---	CC
1107.--	---	CC
1108.--	---	CTH(ia)
1109.00	---	CTH(ia)
1201.00	---	Natural or Unprocessed state
1202.--	---	Natural or Unprocessed state
1203.00	---	Natural or Unprocessed state
1204.00	---	Natural or Unprocessed state
1205.00	---	Natural or Unprocessed state
1206.00	---	Natural or Unprocessed state
1207.--	---	Natural or Unprocessed state
1209.--	---	Natural or Unprocessed state
1210.--	---	Natural or Unprocessed state
1211.--	Other	Plant grew
1212.--	---	Natural or Unprocessed state
1213.00	---	Natural or Unprocessed state
1214.--	---	Natural or Unprocessed state
1518.00	---	CTH(ia)
1520.00	ex1520(b) - Glycerol waters and glycerol lyes	CTH(ib)

1521.--	Other	CTH(ib)
1704.--	---	CTH(ia)
1801.00	---	Natural or Unprocessed state
1802.00	---	Generated - Derived
1901.90	---	CTH(ia)
1902.11	---	CTH(ia)
1902.19	---	CTH(ia)
1902.30	---	CTH(ia)
1902.40	---	CTH(ia)
1903.00	---	CTH(ia)
1904.--	---	CTH(ia)
1905.10	---	CTH(ia)
1905.20	---	CTH(ia)
1905.30	---	CTH(ia)
1905.40	---	CTH(ia)
1905.90	Other	CTH(iib)
2004.--	---	CC
2005.--	---	CC
2006.00	---	CC
2008.11	Other	Harvested
2101.30	---	CTH/CTSH(ia) to be determined
2102.10	---	CTH(ia)
2102.30	---	CTH/CTSH(ia) to be determined
2103.30	ex2103.30(a) - Flour and meal	CTH/CTSH(iib) to be determined
2105.00	---	CTH(ia)
2201.--	---	Natural or Unprocessed state
2203.00	---	CTH(ia)
2205.--	---	CTH(ia)
2206.00	---	CTH(ia)
2301.--	---	CTH(ia)
2302.--	---	CTH(ia)
2303.--	---	CTH(ia)
2304.00	---	CTH(ia)
2305.00	---	CTH(ia)
2306.--	---	CTH(ia)
2307.00	---	CTH(ia)
2308.--	Other	CTH(ib)
2309.10	---	CTH(ia)
2309.90	Other	CTH(iib)
2401.10	---	Natural or Unprocessed state
2401.20	---	Natural or Unprocessed state
2402.--	---	CTH(ia)
2403.--	---	CTH(ia)
2501.00	Pure sodium chloride	CTHS(ib)

2501.00	Refined salt, other than pure sodium chloride	CTHS(ib)
2501.00	Other	Natural or Unprocessed state
2502.00	---	Natural or Unprocessed state
2503.00	Pure or refined	CTHS(ib)
2503.00	Other	Natural or Unprocessed state
2504.--	---	Natural or Unprocessed state
2505.--	---	Natural or Unprocessed state
2506.--	---	Natural or Unprocessed state
2507.00	Calcined	CTHS(ib)
2507.00	Other	Natural or Unprocessed state
2508.--	Calcined	CTHS(ib)
2508.--	Other	Natural or Unprocessed state
2509.00	---	Natural or Unprocessed state
2510.--	---	Natural or Unprocessed state
2511.10	---	Natural or Unprocessed state
2511.20	Calcined	CTSHS(iib)
2511.20	Other	Natural or Unprocessed state
2512.00	Calcined	CTHS(ib)
2512.00	Other	Natural or Unprocessed state
2513.--	---	Natural or Unprocessed state
2514.00	---	Natural or Unprocessed state
2515.--	---	Natural or Unprocessed state
2516.--	---	Natural or Unprocessed state
2517.10	---	Natural or Unprocessed state
2517.20	---	CTSH(ia)
2517.30	---	CTSH(ia)
2517.41	---	Natural or Unprocessed state
2517.49	---	Natural or Unprocessed state
2518.10	---	Natural or Unprocessed state
2518.20	---	CTSH(ia)
2518.30	Tarred dolomite	CTSHS(iib)
2518.30	Other	Natural or Unprocessed state
2519.10	---	Natural or Unprocessed state
2519.90	Calcined, fused or sintered	CTSHS(iib)
2519.90	Other	CTH(iib)
2520.10	---	Natural or Unprocessed state
2520.20	---	CTSH(ia)
2521.00	---	Natural or Unprocessed state
2522.10	---	CTH(ia)
2522.20	---	CTSH(ia)
2522.30	---	CTH(ia)
2523.10	---	CTH(ia)
2524.00	---	Natural or Unprocessed state

2525.10	---	Natural or Unprocessed state
2525.20	---	Natural or Unprocessed state
2525.30	---	Generated - Derived
2526.--	---	Natural or Unprocessed state
2527.00	---	Natural or Unprocessed state
2528.--		Calcined CTHS(ib)
2528.--	Other	Natural or Unprocessed state
2529.--	---	Natural or Unprocessed state
2530.--	Calcined	CTHS(ib)
2530.--	Other	Natural or Unprocessed state
2601.--	Concentrates	CTHS(ib)
2601.--	Other	Natural or Unprocessed state
2602.00	Concentrates	CTHS(ib)
2602.00	Other	Natural or Unprocessed state
2603.00	Concentrates	CTHS(ib)
2603.00	Other	Natural or Unprocessed state
2604.00	Concentrates	CTHS(ib)
2604.00	Other	Natural or Unprocessed state
2605.00	Concentrates	CTHS(ib)
2605.00	Other	Natural or Unprocessed state
2606.00	Concentrates	CTHS(ib)
2606.00	Other	Natural or Unprocessed state
2607.00	Concentrates	CTHS(ib)
2607.00	Other	Natural or Unprocessed state
2608.00	Concentrates	CTHS(ib)
2608.00	Other	Natural or Unprocessed state
2609.00	Concentrates	CTHS(ib)
2609.00	Other	Natural or Unprocessed state
2610.00	Concentrates	CTHS(ib)
2610.00	Other	Natural or Unprocessed state
2611.00	Concentrates	CTHS(ib)
2611.00	Other	Natural or Unprocessed state
2612.--	Concentrates	CTHS(ib)
2612.--	Other	Natural or Unprocessed state
2613.--	Concentrates	CTHS(ib)
2613.--	Other	Natural or Unprocessed state
2614.00	Concentrates	CTHS(ib)
2614.00	Other	Natural or Unprocessed state
2615.--	Concentrates	CTHS(ib)
2615.--	Other	Natural or Unprocessed state
2616.--	Concentrates	CTHS(ib)
2616.--	Other	Natural or Unprocessed state
2617.--	Concentrates	CTHS(ib)
2617.--	Other	Natural or Unprocessed state

2618.00	---	Generated - Derived
2619.00	---	Generated - Derived
2620.--	---	Generated - Derived
2621.00	---	Generated - Derived
2701.11	---	Natural or Unprocessed state
2701.12	---	Natural or Unprocessed state
2701.19	---	Natural or Unprocessed state
2701.20	---	CTSH(ia)
2702.--	---	Natural or Unprocessed state
2703.00	---	Natural or Unprocessed state
2704.00	---	CTH(ia)
2705.00	---	CTH(ia)
2706.00	---	CTH(ia)
2708.10	---	CTH(ia)
2708.20	---	CTSH(ia)
2709.00	Petroleum oils, crude	Natural or Unprocessed state
2709.00	Other	CTHS(ib)
2711.11	---	Natural or Unprocessed state
2711.21	---	Natural or Unprocessed state
2714.--	---	Natural or Unprocessed state
2716.00	---	Generated - Derived
2801.10	---	CTSH(ia)
2801.20	---	CTSH(ia)
2801.30	---	CTSH(ia)
2802.00	---	CTH(ia)
2803.00	---	CTH(ia)
2804.10	---	CTSH(ia)
2804.21	---	CTSH(ia)
2804.29	---	CTSH(ia)
2804.30	---	CTSH(ia)
2804.40	---	CTSH(ia)
2804.50	---	CTSH(ia)
2804.61	---	CTSH(ia)
2804.69	---	CTSH(ia)
2804.70	---	CTSH(ia)
2804.80	---	CTSH(ia)
2804.90	---	CTSH(ia)
2805.11	---	CTSH(ia)
2805.19	---	CTSH(ia)
2805.21	---	CTSH(ia)
2805.22	---	CTSH(ia)
2805.30	---	CTSH(ia)
2805.40	---	CTSH(ia)
2806.10	---	CTSH(ia)

2806.20	---	CTSH(ia)
2807.00	---	CTH(ia)
2808.00	---	CTH(ia)
2809.10	---	CTSH(ia)
2809.20	---	CTSH(ia)
2810.00	---	CTH(ia)
2811.11	---	CTSH(ia)
2811.19	---	CTSH(ia)
2811.21	---	CTSH(ia)
2811.22	---	CTSH(ia)
2811.23	---	CTSH(ia)
2811.29	---	CTSH(ia)
2812.10	---	CTSH(ia)
2812.90	---	CTSH(ia)
2813.--	---	CTH/CTSH(ia) to be determined
2814.10	---	CTSH(ia)
2814.20	---	CTSH(ia), except from Subheading 2814.10
2815.11	---	CTSH(ia), except from Subheading 2815.1- (11 or 12)
2815.12	---	CTSH(ia), except from Subheading 2815.1- (11 or 12)
2815.20	---	CTSH(ia)
2815.30	---	CTSH(ia)
2816.--	---	CTH/CTSH(ia) to be determined
2817.00	---	CTH(ia)
2818.10	---	CTSH(ia)
2818.20	---	CTSH(ia)
2818.30	---	CTSH(ia)
2819.10	---	CTSH(ia)
2819.90	---	CTSH(ia)
2820.10	---	CTSH(ia)
2820.90	---	CTSH(ia)
2821.10	---	CTSH(ia)
2821.20	---	CTSH(ia)
2822.00	---	CTH(ia)
2823.00	---	CTH(ia)
2824.10	---	CTSH(ia)
2824.20	---	CTSH(ia)
2824.90	---	CTSH(ia)
2825.10	---	CTSH(ia)
2825.20	---	CTSH(ia)
2825.30	---	CTSH(ia)
2825.40	---	CTSH(ia)
2825.50	---	CTSH(ia)
2825.60	---	CTSH(ia)
2825.70	---	CTSH(ia)

2825.80	---	CTSH(ia)
2825.90	---	CTSH(ia)
2826.11	---	CTSH(ia)
2826.12	---	CTSH(ia)
2826.19	---	CTSH(ia)
2826.20	---	CTSH(ia)
2826.30	---	CTSH(ia)
2826.90	---	CTSH(ia)
2827.10	---	CTSH(ia)
2827.20	---	CTSH(ia)
2827.31	---	CTSH(ia)
2827.32	---	CTSH(ia)
2827.33	---	CTSH(ia)
2827.34	---	CTSH(ia)
2827.35	---	CTSH(ia)
2827.36	---	CTSH(ia)
2827.38	---	CTSH(ia)
2827.39	---	CTSH(ia)
2827.41	---	CTSH(ia)
2827.49	---	CTSH(ia)
2827.51	---	CTSH(ia)
2827.59	---	CTSH(ia)
2828.10	---	CTSH(ia)
2828.90	---	CTSH(ia)
2829.11	---	CTSH(ia)
2829.19	---	CTSH(ia)
2829.90	---	CTSH(ia)
2830.10	---	CTSH(ia)
2830.20	---	CTSH(ia)
2830.30	---	CTSH(ia)
2830.90	---	CTSH(ia)
2831.10	---	CTSH(ia)
2831.90	---	CTSH(ia)
2832.10	---	CTSH(ia)
2832.20	---	CTSH(ia)
2832.30	---	CTSH(ia)
2833.11	---	CTSH(ia)
2833.19	---	CTSH(ia)
2833.21	---	CTSH(ia)
2833.22	---	CTSH(ia)
2833.23	---	CTSH(ia)
2833.24	---	CTSH(ia)
2833.25	---	CTSH(ia)
2833.26	---	CTSH(ia)

2833.27	---	CTSH(ia)
2833.29	---	CTSH(ia)
2833.30	---	CTSH(ia)
2833.40	---	CTSH(ia)
2834.10	---	CTSH(ia)
2834.21	---	CTSH(ia)
2834.22	---	CTSH(ia)
2834.29	---	CTSH(ia)
2835.10	---	CTSH(ia)
2835.22	---	CTSH(ia)
2835.23	---	CTSH(ia)
2835.24	---	CTSH(ia)
2835.25	---	CTSH(ia)
2835.26	---	CTSH(ia)
2835.29	---	CTSH(ia)
2835.31	---	CTSH(ia)
2835.39	---	CTSH(ia)
2836.10	---	CTSH(ia)
2836.20	---	CTSH(ia)
2836.30	---	CTSH(ia)
2836.40	---	CTSH(ia)
2836.50	---	CTSH(ia)
2836.60	---	CTSH(ia)
2836.70	---	CTSH(ia)
2836.91	---	CTSH(ia)
2836.92	---	CTSH(ia)
2836.99	---	CTSH(ia)
2837.11	---	CTSH(ia)
2837.19	---	CTSH(ia)
2837.20	---	CTSH(ia)
2838.00	---	CTH(ia)
2839.11	---	CTSH(ia)
2839.19	---	CTSH(ia)
2839.20	---	CTSH(ia)
2839.90	---	CTSH(ia)
2840.11	---	CTSH(ia), except from Subheading 2840.1- (11 or 19)
2840.19	---	CTSH(ia), except from Subheading 2840.1- (11 or 19)
2840.20	---	CTSH(ia)
2840.30	---	CTSH(ia)
2841.10	---	CTSH(ia)
2841.20	---	CTSH(ia)
2841.30	---	CTSH(ia)
2841.40	---	CTSH(ia)
2841.50	---	CTSH(ia)

2841.61	---	CTSH(ia)
2841.69	---	CTSH(ia)
2841.70	---	CTSH(ia)
2841.80	---	CTSH(ia)
2841.90	---	CTSH(ia)
2842.10	---	CTSH(ia)
2842.90	---	CTSH(ia)
2843.10	---	CTSH(ia)
2843.21	---	CTSH(ia)
2843.29	---	CTSH(ia)
2843.30	---	CTSH(ia)
2843.90	---	CTSH(ia)
2844.--ex28.44 (a) -	Waste and scrap; spent (irradiated) fuel elements (cartridges) of nuclear reactors	Generated - Derived
2844.--ex28.44 (b) -	Natural radioactive elements or compounds, other than goods of ex28.44 (a)	Natural or Unprocessed state
2844.--ex28.44 (c) -	Enriched or depleted radioactive elements or compounds, ceramic and mixtures, other than	CTHS(ib)
2844.--	Other	CTHS(ib)
2845.10	---	CTSH(ia)
2845.90-ex2845.90 -	Enriched or depleted isotopes other than those of heading 28.44; compounds of such isotopes	CTSHS(iib)
2845.90	Other	CTSHS(iib)
2846.10	---	CTSH(ia)
2846.90	---	CTSH(ia)
2847.00	---	CTH(ia)
2848.00	---	CTH(ia)
2849.10	---	CTSH(ia)
2849.20	---	CTSH(ia)
2849.90	---	CTSH(ia)
2850.00	---	CTH(ia)
2851.00	---	CTH(ia)
2901.10	---	CTSH(ia)
2901.21	---	CTSH(ia)
2901.22	---	CTSH(ia)
2901.23	---	CTSH(ia)
2901.24	---	CTSH(ia)
2901.29	---	CTSH(ia)
2902.11	---	CTSH(ia)
2902.19	---	CTSH(ia)
2902.20	---	CTSH(ia)
2902.30	---	CTSH(ia)
2902.41	---	CTSH(ia)

2902.42	---	CTSH(ia)
2902.43	---	CTSH(ia)
2902.44	---	CTSH(ia)
2902.50	---	CTSH(ia)
2902.60	---	CTSH(ia)
2902.70	---	CTSH(ia)
2902.90	---	CTSH(ia)
2903.11	--	CTSH(ia)
2903.12	---	CTSH(ia)
2903.13	---	CTSH(ia)
2903.14	---	CTSH(ia)
2903.15	---	CTSH(ia)
2903.16	---	CTSH(ia)
2903.19	---	CTSH(ia)
2903.21	---	CTSH(ia)
2903.22	---	CTSH(ia)
2903.23	---	CTSH(ia)
2903.29	---	CTSH(ia)
2903.30	---	CTSH(ia)
2903.41	---	CTSH(ia)
2903.42	---	CTSH(ia)
2903.43	---	CTSH(ia)
2903.44	---	CTSH(ia)
2903.45	---	CTSH(ia)
2903.46	---	CTSH(ia)
2903.47	---	CTSH(ia)
2903.49	---	CTSH(ia)
2903.51	---	CTSH(ia)
2903.61	---	CTSH(ia)
2903.62	---	CTSH(ia)
2903.69	---	CTSH(ia)
2904.10	---	CTSH(ia)
2904.20	---	CTSH(ia)
2904.90	---	CTSH(ia)
2905.11	---	CTSH(ia)
2905.12	---	CTSH(ia)
2905.13	---	CTSH(ia)
2905.14	---	CTSH(ia)
2905.15	---	CTSH(ia)
2905.16	---	CTSH(ia)
2905.17	---	CTSH(ia)
2905.19	---	CTSH(ia)
2905.22	---	CTSH(ia)
2905.29	---	CTSH(ia)

2905.31	---	CTSH(ia)
2905.32	---	CTSH(ia)
2905.39	---	CTSH(ia)
2905.41	---	CTSH(ia)
2905.42	---	CTSH(ia)
2905.43	---	CTSH(ia)
2905.44	---	CTSH(ia)
2905.45	---	CTSH(ia)
2905.49	---	CTSH(ia)
2905.50	---	CTSH(ia)
2906.11	---	CTSH(ia)
2906.12	---	CTSH(ia)
2906.13	---	CTSH(ia)
2906.14	---	CTSH(ia)
2906.19	---	CTSH(ia)
2906.21	---	CTSH(ia)
2906.29	---	CTSH(ia)
2907.11	---	CTSH(ia)
2907.12	---	CTSH(ia)
2907.13	---	CTSH(ia)
2907.14	---	CTSH(ia)
2907.15	---	CTSH(ia)
2907.19	---	CTSH(ia)
2907.21	---	CTSH(ia)
2907.22	---	CTSH(ia)
2907.23	---	CTSH(ia)
2907.29	---	CTSH(ia)
2907.30	---	CTSH(ia)
2908.10	---	CTSH(ia)
2908.20	---	CTSH(ia)
2908.90	---	CTSH(ia)
2909.11	---	CTSH(ia)
2909.19	---	CTSH(ia)
2909.20	---	CTSH(ia)
2909.30	---	CTSH(ia)
2909.41	---	CTSH(ia)
2909.42	---	CTSH(ia)
2909.43	---	CTSH(ia)
2909.44	---	CTSH(ia)
2909.49	---	CTSH(ia)
2909.50	---	CTSH(ia)
2909.60	---	CTSH(ia)
2910.10	---	CTSH(ia)
2910.20	---	CTSH(ia)

2910.30	---	CTSH(ia)
2910.90	---	CTSH(ia)
2911.00	---	CTH(ia)
2912.11	---	CTSH(ia)
2912.12	---	CTSH(ia)
2912.13	---	CTSH(ia)
2912.19	---	CTSH(ia)
2912.21	---	CTSH(ia)
2912.29	---	CTSH(ia)
2912.30	---	CTSH(ia)
2912.41	---	CTSH(ia)
2912.42	---	CTSH(ia)
2912.49	---	CTSH(ia)
2912.50	---	CTSH(ia)
2912.60	---	CTSH(ia)
2913.00	---	CTH(ia)
2914.11	---	CTSH(ia)
2914.12	---	CTSH(ia)
2914.13	---	CTSH(ia)
2914.19	---	CTSH(ia)
2914.21	---	CTSH(ia)
2914.22	---	CTSH(ia)
2914.23	---	CTSH(ia)
2914.29	---	CTSH(ia)
2914.31	---	CTSH(ia)
2914.39	---	CTSH(ia)
2914.40	---	CTSH(ia)
2914.50	---	CTSH(ia)
2914.61	---	CTSH(ia)
2914.69	---	CTSH(ia)
2914.70	---	CTSH(ia)
2915.11	---	CTSH(ia)
2915.12	---	CTSH(ia)
2915.13	---	CTSH(ia)
2915.21	---	CTSH(ia)
2915.22	---	CTSH(ia)
2915.23	---	CTSH(ia)
2915.24	---	CTSH(ia)
2915.29	---	CTSH(ia)
2915.31	---	CTSH(ia)
2915.32	---	CTSH(ia)
2915.33	---	CTSH(ia)
2915.34	---	CTSH(ia)
2915.35	---	CTSH(ia)

2915.39	---	CTSH(ia)
2915.40	---	CTSH(ia)
2915.50	---	CTSH(ia)
2915.60	---	CTSH(ia)
2915.70	---	CTSH(ia)
2915.90	---	CTSH(ia)
2916.11	---	CTSH(ia)
2916.12	---	CTSH(ia)
2916.13	---	CTSH(ia)
2916.14	---	CTSH(ia)
2916.15	---	CTSH(ia)
2916.19	---	CTSH(ia)
2916.20	---	CTSH(ia)
2916.31	---	CTSH(ia)
2916.32	---	CTSH(ia)
2916.34	---	CTSH(ia)
2916.35	---	CTSH(ia)
2916.39	---	CTSH(ia)
2917.11	---	CTSH(ia)
2917.12	---	CTSH(ia)
2917.13	---	CTSH(ia)
2917.14	---	CTSH(ia)
2917.19	---	CTSH(ia)
2917.20	---	CTSH(ia)
2917.31	---	CTSH(ia)
2917.32	---	CTSH(ia)
2917.33	---	CTSH(ia)
2917.34	---	CTSH(ia)
2917.35	---	CTSH(ia)
2917.36	---	CTSH(ia)
2917.37	---	CTSH(ia)
2918.11	---	CTSH(ia)
2918.12	---	CTSH(ia)
2918.13	---	CTSH(ia)
2918.14	---	CTSH(ia)
2918.15	---	CTSH(ia)
2918.16	---	CTSH(ia)
2918.17	---	CTSH(ia)
2918.19	---	CTSH(ia)
2918.21	---	CTSH(ia)
2918.22	---	CTSH(ia)
2918.23	---	CTSH(ia)
2918.29	---	CTSH(ia)
2918.30	---	CTSH(ia)

2918.90	---	CTSH(ia)
2919.00	---	CTH(ia)
2920.10	---	CTSH(ia)
2920.90	---	CTSH(ia)
2921.11	---	CTSH(ia)
2921.12	---	CTSH(ia)
2921.19	---	CTSH(ia)
2921.21	---	CTSH(ia)
2921.22	---	CTSH(ia)
2921.29	---	CTSH(ia)
2921.30	---	CTSH(ia)
2921.41	---	CTSH(ia)
2921.42	---	CTSH(ia)
2921.43	---	CTSH(ia)
2921.44	---	CTSH(ia)
2921.45	---	CTSH(ia)
2921.49	---	CTSH(ia)
2921.51	---	CTSH(ia)
2921.59	---	CTSH(ia)
2922.11	---	CTSH(ia)
2922.12	---	CTSH(ia)
2922.13	---	CTSH(ia)
2922.19	---	CTSH(ia)
2922.21	---	CTSH(ia)
2922.22	---	CTSH(ia)
2922.29	---	CTSH(ia)
2922.30	---	CTSH(ia)
2922.41	---	CTSH(ia)
2922.42	---	CTSH(ia)
2922.43	---	CTSH(ia)
2922.49	---	CTSH(ia)
2922.50	---	CTSH(ia)
2923.10	---	CTSH(ia)
2923.20	---	CTSH(ia)
2923.90	---	CTSH(ia)
2924.10	---	CTSH(ia)
2924.21	---	CTSH(ia)
2924.22	---	CTSH(ia)
2924.29	---	CTSH(ia)
2925.11	---	CTSH(ia)
2925.19	---	CTSH(ia)
2925.20	---	CTSH(ia)
2926.10	---	CTSH(ia)
2926.20	---	CTSH(ia)

2926.90	---	CTSH(ia)
2927.00	---	CTH(ia)
2928.00	---	CTH(ia)
2929.10	---	CTSH(ia)
2929.90	---	CTSH(ia)
2930.10	---	CTSH(ia)
2930.20	---	CTSH(ia)
2930.30	---	CTSH(ia)
2930.40	---	CTSH(ia)
2930.90	---	CTSH(ia)
2931.00	---	CTH(ia)
2932.11	---	CTSH(ia)
2932.12	---	CTSH(ia)
2932.13	---	CTSH(ia)
2932.19	---	CTSH(ia)
2932.21	---	CTSH(ia)
2932.29	---	CTSH(ia)
2932.91	---	CTSH(ia)
2932.92	---	CTSH(ia)
2932.93	---	CTSH(ia)
2932.94	---	CTSH(ia)
2932.99	---	CTSH(ia)
2933.11	---	CTSH(ia)
2933.19	---	CTSH(ia)
2933.21	---	CTSH(ia)
2933.29	---	CTSH(ia)
2933.31	---	CTSH(ia)
2933.32	---	CTSH(ia)
2933.39	---	CTSH(ia)
2933.40	---	CTSH(ia)
2933.51	---	CTSH(ia)
2933.59	---	CTSH(ia)
2933.61	---	CTSH(ia)
2933.69	---	CTSH(ia)
2933.71	---	CTSH(ia)
2933.79	---	CTSH(ia)
2933.90	---	CTSH(ia)
2934.10	---	CTSH(ia)
2934.20	---	CTSH(ia)
2934.30	---	CTSH(ia)
2934.90	---	CTSH(ia)
2935.00	---	CTH(ia)
2936.10	---	CTSH(ia)
2936.21	---	CTSH(ia)

2936.22	---	CTSH(ia)
2936.23	---	CTSH(ia)
2936.24	---	CTSH(ia)
2936.25	---	CTSH(ia)
2936.26	---	CTSH(ia)
2936.27	---	CTSH(ia)
2936.28	---	CTSH(ia)
2936.29	---	CTSH(ia)
2936.90	---	CTSH(ia)
2937.10	---	CTSH(ia)
2937.21	---	CTSH(ia)
2937.22	---	CTSH(ia)
2937.29	---	CTSH(ia)
2937.91	---	CTSH(ia)
2937.92	---	CTSH(ia)
2937.99	---	CTSH(ia)
2938.10	---	CTSH(ia)
2938.90	---	CTSH(ia)
2939.10	---	CTSH(ia)
2939.21	---	CTSH(ia)
2939.29	---	CTSH(ia)
2939.30	---	CTSH(ia)
2939.41	---	CTSH(ia)
2939.42	---	CTSH(ia)
2939.49	---	CTSH(ia)
2939.50	---	CTSH(ia)
2939.61	---	CTSH(ia)
2939.62	---	CTSH(ia)
2939.63	---	CTSH(ia)
2939.69	---	CTSH(ia)
2939.70	---	CTSH(ia)
2939.90	---	CTSH(ia)
2940.00	---	CTH(ia)
2941.10	---	CTSH(ia)
2941.20	---	CTSH(ia)
2941.30	---	CTSH(ia)
2941.40	---	CTSH(ia)
2941.50	---	CTSH(ia)
2941.90	---	CTSH(ia)
2942.00	---	CTH(ia)
3001.10	---	CTH(ia)
3001.20	---	CTSH(ia)
3001.90	---	CTSH(ia)

3002.10	---	CTSH(iaa) or change to the goods of this Heading by biological or biotechnological processes specified in a Note
3002.20	---	CTSH(iaa) or change to the goods of this Heading by biological or biotechnological processes specified in a Note
3002.30	---	CTSH(iaa) or change to the goods of this Heading by biological or biotechnological processes specified in a Note
3002.90	---	CTSH(iaa) or change to the goods of this Heading by biological or biotechnological processes specified in a Note
3005.--	Impregnated or coated with pharmaceutical substances	CTH(ib)
3005.--	Not impregnated or coated with pharmaceutical substances	CTH(ib) , except from headings of Section XI (Textiles)
3006.10	---	CTH(iaa)
3006.20	---	CTH(iaa)
3006.40	---	CTH(iaa)
3006.50	---	CTH(iaa), except when resulting only from putting up in sets
3006.60	---	CTH(iaa)
3101.00	---	CTH(ia)
3102.--	---	CTH(ia)
3103.--	---	CTH(ia)
3104.--	---	CTH(ia)
3105.10	---	CTSH(iaa), except when resulting from putting up in tablets or similar forms or in packages
3105.20	---	CTH(iaa)
3105.30	---	CTH(iaa)
3105.40	---	CTH(iaa)
3105.51	---	CTH(iaa)
3105.59	---	CTH(iaa)
3105.90	---	CTH(iaa)
3201.--	Tannins	CTHS(ib)
3201.--	Other	CTH(ib)
3202.10	---	CTH(iaa)
3202.90	---	CTSH(iaa)
3203.00	---	CTH(ia)
3204.11	---	CTSH(iaa)
3204.12	---	CTSH(iaa)
3204.13	---	CTSH(iaa)
3204.14	---	CTSH(iaa)
3204.15	---	CTSH(iaa)
3204.16	---	CTSH(iaa)
3204.17	---	CTSH(iaa)
3204.20	---	CTSH(iaa)
3204.90	---	CTSH(iaa)
3205.00	---	CTH(ia)

3206.11	---	CTSH(ia)
3206.19	---	CTSH(ia)
3206.20	---	CTSH(ia)
3206.30	---	CTSH(ia)
3206.41	---	CTSH(ia)
3206.42	---	CTSH(ia)
3206.43	---	CTSH(ia)
3206.49	---	CTSH(ia)
3206.50	---	CTSH(ia)
3207.10	---	CTSH(ia)
3207.20	---	CTSH(ia)
3207.30	---	CTSH(ia)
3207.40	---	CTSH(ia)
3208.--	Paints and varnishes based on synthetic polymers or chemically modified natural polymers, dispersed	CTHS(ib)
3208.--	Solutions as defined in note 4 to this Chapter 32	CTH(ib) , except from headings 39.01 to 39.13
3209.--	---	CTH(ia)
3210.00	---	CTH(ia)
3211.00	---	CTH(ia)
3212.10	---	CTSH(ia)
3212.90	---	CTH(ia)
3213.--	---	CTH(ia), except when resulting only from putting in tablets, tubes, jars, bottles, pans or similar forms or packings
3214.--	---	CTH(ia), except from subheading 3824.50
3215.11	---	CTSH(ia)
3215.19	---	CTSH(ia)
3215.90	---	CTSH(ia)
3301.11	---	CTSH(ia)
3301.12	---	CTSH(ia)
3301.13	---	CTSH(ia)
3301.14	---	CTSH(ia)
3301.19	---	CTSH(ia)
3301.21	---	CTSH(ia)
3301.22	---	CTSH(ia)
3301.23	---	CTSH(ia)
3301.24	---	CTSH(ia)
3301.25	---	CTSH(ia)
3301.26	---	CTSH(ia)
3301.29	---	CTSH(ia)
3301.30	---	CTSH(ia)
3301.90	---	CTSH(ia)
3401.--	Other	CTH(ib)
3402.11	---	CTSH(ia)

3402.12	---	CTSH(iaa)
3402.13	---	CTSH(iaa)
3402.19	---	CTSH(iaa)
3403.--	---	CTH(ia)
3404.--	---	CTH(ia)
3406.00	---	CTH(ia)
3407.00	---	CTH(ia)
3501.10	---	CTH/CTSH(iaa) to be determined
3501.90	Casein glues	CTSHS(iib)
3501.90	Other	CTSH(iib)
3502.11	---	CTSH(iaa)
3502.20	---	CTH/CTSH(iaa) to be determined
3502.90	---	CTH/CTSH(iaa) to be determined
3503.00	---	CTH(ia)
3504.00	---	CTH(ia)
3505.10	---	CTH/CTSH(iaa) to be determined
3505.20	---	CTSH(iaa)
3506.10	---	CTSH(iaa)
3506.91	---	CTSH(iaa)
3506.99	---	CTSH(iaa)
3601.00	---	CTH(ia)
3602.00	---	CTH(ia)
3603.00	---	CTH(ia)
3604.--	---	CTH(ia)
3605.00	---	CTH(ia)
3606.--	---	CTH(ia), except when this change results from the liquefaction or putting up for retail sale of products of other headings
3701.10	---	CTH(iaa), except from heading 37.02
3701.30	---	CTH(iaa), except from heading 37.02
3701.91	---	CTH(iaa), except from heading 37.02
3701.99	---	CTH(iaa), except from heading 37.02
3703.--	---	CTH(ia)
3704.00	---	CTH(ia)
3705.--	---	CTH(ia)
3706.--	---	CTH(ia)
3801.10	---	CTSH(iaa) or Change within the subheading from waste, scrap or worn-out articles
3801.20	---	CTSH(iaa)
3801.30	---	CTSH(iaa)
3801.90	---	CTSH(iaa)
3802.--	---	CTH(ia)
3803.00	Other	CTH(ib)
3804.00	---	CTH(ia)
3805.10	---	CTH(iaa)

3805.20	---	CTSH(ia)
3805.90	---	CTSH(ia)
3806.10	---	CTSH(ia)
3806.20	---	CTSH(ia)
3806.30	---	CTSH(ia)
3806.90	---	CTSH(ia)
3807.00	---	CTH(ia)
3810.--	---	CTH(ia)
3812.--	---	CTH(ia)
3813.00	---	CTH(ia)
3814.00	---	CTH(ia)
3815.--	---	CTH(ia)
3816.00	---	CTH(ia)
3817.--	---	CTH(ia)
3819.00	---	CTH(ia)
3820.00	---	CTH(ia)
3821.00	---	CTH(ia)
3822.00	---	CTH(ia)
3823.11	---	CTSH(ia)
3823.12	---	CTSH(ia)
3823.13	---	CTSH(ia)
3823.19	---	CTSH(ia)
3823.70	---	CTSH(ia)
3824.10	---	CTSH(ia)
3824.20	---	CTSH(ia)
3824.30	---	CTSH(ia)
3824.40	---	CTSH(ia)
3824.50	---	CTSH(ia)
3824.60	---	CTSH(ia)
3824.71	---	CTSH(ia)
3824.79	---	CTSH(ia)
3824.90	---	CTSH(ia)
3915.--	---	Disposal and reclassified
3918.--	---	CTH(ia)
3922.--	---	CTH(ia)
3923.--	---	CTH(ia)
3924.--	---	CTH(ia)
4001.10	---	Natural or Unprocessed state
4001.30	---	Natural or Unprocessed state
4002.11	---	CTH(ia)
4002.41	---	CTH(ia)
4002.51	---	CTH(ia)
4002.80	---	CTH(ia), except from heading 40.01
4002.91	---	CTH(ia)

4003.00	---	CTH(ia)
4004.00	---	Disposal and recolected
4007.00	---	CTH(ia)
4009.--	---	CTH(ia)
4010.--	---	CTH(ia)
4011.--	---	CTH(ia)
4012.10	---	CTSH(ia)
4013.--	---	CTH(ia)
4014.--	---	CTH(ia)
4015.--	---	CTH(ia)
4016.--	---	CTH(ia)
4017.00	ex40.17(a) Slabs, blocks, plates, sheets, strips, rods, profile shapes, tubes, pipes and hoses	CTH(ib)
4017.00	ex40.17(b) Waste and Scrap	Disposal and recolected
4017.00	Other	CTHS(ib)
4101.--	---	CTH(ia)
4102.10	---	CTH(ia)
4103.--	---	CTH(ia)
4104.--	ex41.0-(a) - Provisionally prepared - Chapter Note 1	CTH(ia), except from heading 41.01
4105.--	ex41.0-(a) - Provisionally prepared - Chapter Note 1	CTH(ia), except from heading 41.02
4106.--	ex41.0-(a) - Provisionally prepared - Chapter Note 1	CTH(ia), except from heading 41.03
4107.--	ex41.0-(a) - Provisionally prepared - Chapter Note 1	CTH(ia), except from heading 41.03
4108.00	---	CTH(ia)
4109.00	---	CTH(ia)
4110.00	---	Generated - Derived
4111.00	---	CTH(ia)
4201.00	---	CTH(ia)
4204.00	---	CTH(ia)
4205.00	---	CTH(ia)
4206.--	---	CTH(ia)
4301.--	---	CTH(ia)
4302.11	---	CTH(ia)
4302.12	---	CTH(ia)
4302.13	---	CTH(ia)
4302.19	---	CTH(ia)
4302.20	---	CTH(ia)
4302.30	---	CTSH(ia)
4401.10	---	CTH(ia)
4401.21	---	CTH(ia)
4401.22	---	CTH(ia)
4401.30	ex440-(a) - Agglomerated	CTSHS(iib)

4401.30	ex440-(b) - Not agglomerated	Generated - Derived
4402.00	ex440-(a) - Agglomerated	CTHS(ib)
4402.00	ex440-(b) - Not agglomerated	CTH(iib)
4403.--	---	CTH(ia)
4404.--	---	CTH(ia)
4405.00	---	CTH(ia)
4406.--	---	CTH(ia)
4417.00	---	CTH(ia)
4419.00	---	CTH(ia)
4420.--	---	CTH(ia)
4421.--	---	CTH(ia)
4501.--	---	CTH(ia)
4502.00	ex450-(a) - With an applied backing added by lamination or other process	CTHS(ib)
4502.00	Other	CTH(ib), except from heading 45.01
4503.--	---	CTH(ia), except from heading 45.02 when resulting from simple cutting
4504.10	ex450-(a) - With an applied backing added by lamination or other process	CTSHS(iib)
4504.10	Other	CTH(iib)
4504.90	ex450-(a) - With an applied backing added by lamination or other process	CTSHS(iib), except from split-subheading 4504.10(a)
4504.90	Other	CTSH(iib)
4601.10	---	CTH(ia)
4601.20	---	CTSH(ia)
4601.91	---	CTSH(ia)
4601.99	---	CTSH(ia)
4602.--	---	CTH(ia)
4707.--	---	Generated - Derived
4801.00	---	CTH(ia)
4802.--	---	CTH(ia)
4803.00	---	CTH(ia)
4804.--	---	CTH(ia)
4805.--	---	CTH(ia)
4806.--	---	CTH(ia)
4807.--	---	CTH(ia)
4808.10	---	CTH(ia)
4809.--	---	CTH(ia)
4811.10	---	CTSH(ia)
4811.21	---	CTSH(ia)
4811.29	---	CTSH(ia)
4811.31	---	CTSH(ia)
4811.39	ex4811.39(a) - Ink-jet imaging paper and paperboardcoated, impregnated or covered with plastic	CTSHS(iib)
4811.39	Other	CTSH(iib)

4811.40	---	CTSH(iaa)
4811.90	---	CTSH(iaa)
4812.00	---	CTH(ia)
4813.--	---	CTH(ia)
4814.--	---	CTH(ia)
4815.00	---	CTH(ia)
4816.--	---	CTH(ia), except from heading 48.09
4817.--	---	CTH(ia)
4818.--	---	CTH(ia)
4819.--	---	CTH(ia)
4820.--	---	CTH(ia)
4821.--	---	CTH(ia)
4822.--	---	CTH(ia)
4823.--	---	CTH(ia)
4902.--	---	CTH(ia)
4903.00	---	CTH(ia)
4904.00	---	CTH(ia)
4905.--	---	CTH(ia)
4906.00	---	CTH(ia)
4907.00	---	CTH(ia)
4908.--	---	CTH(ia)
4909.00	---	CTH(ia)
4910.00	---	CTH(ia)
4911.--	---	CTH(ia)
5001.00	---	Natural or Unprocessed state
5002.00	---	CTH(ia)
5003.--	Other	Generated - Derived
5007.--	ex5007(a) - Coated	CTH(ib)
5101.11	---	Natural or Unprocessed state
5101.19	---	Natural or Unprocessed state
5102.--	---	Natural or Unprocessed state
5103.--	ex5103(a) - Not carbonized	Generated - Derived
5111.--	Other	CTH(ib)
5112.--	Other	CTH(ib)
5113.00	Other	CTH(ib)
5201.00	---	Natural or Unprocessed state
5202.10	---	Generated - Derived
5202.99	---	Generated - Derived
5208.--	Other	CTH(ib), except from heading 52.09
5209.--	Other	CTH(ib), except from heading 52.08
5210.--	Other	CTH(ib), except from heading 52.11
5211.--	Other	CTH(ib), except from heading 52.10
5212.--	Other	CTH(ib)
5301.--	Raw or processed but not spun	Natural or Unprocessed state

5301.--	Other	Generated - Derived
5302.--	Raw or processed but not spun	Natural or Unprocessed state
5302.--	Other	Generated - Derived
5303.--	Raw or processed but not spun	Natural or Unprocessed state
5303.--	Other	Generated - Derived
5304.--	Raw or processed but not spun	Natural or Unprocessed state
5304.--	Other	Generated - Derived
5305.--	Raw or processed but not spun	Natural or Unprocessed state
5305.--	Other	Generated - Derived
5309.--	Other	CTH(ib)
5310.--	Other	CTH(ib)
5311.00	Other	CTH(ib)
5407.--	Other	CTH(ib)
5408.--	Other	CTH(ib)
5501.--	---	CTH(ia), except from headings 54.01 through 54.06
5502.00	---	CTH(ia), except from headings 54.01 through 54.06
5503.--	---	CTH(ia), except from headings 54.01 through 54.06, 55.01, 55.05
5504.--	---	CTH(ia), except from headings 54.01 through 54.06, 55.02, 55.05
5505.--	Other	Generated - Derived
5512.--	Other	CTH(ib)
5513.--	Other	CTH(ib), except from heading 55.14
5514.--	Other	CTH(ib), except from heading 55.13
5515.--	Other	CTH(ib)
5516.--	Other	CTH(ib)
5601.10	---	CTSH(ia)
5601.21	---	CTH(ia)
5601.22	---	CTH(ia)
5601.29	---	CTH(ia)
5601.30	---	CTH(ia)
5602.--	Other	CTH(ib)
5603.--	Other	CTH(ib)
5608.--	Other knotted netting, codage or rope	CTH(ib)
5701.--	---	CTH(ia)
5702.--	Other	CTH(ib)
5703.--	Other	CTH(ib)
5705.00	---	CTH(ia)
5801.--	Other	CTH(ib)
5802.--	Other	CTH(ib)
5803.--	Other	CTH(ib)
5805.00	---	CTH(ia)
5806.--	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	CTH(ib)
5809.00	Other	CTH(ib)

5902.--	---	CTH(ia)
6001.--	Other	CTH(ib)
6002.--	Other	CTH(ib)
6101.--	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6102.--	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6103.--	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6104.--	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6105.--	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6106.--	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6107.--	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6108.--	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6109.--	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6110.--	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6111.--	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6112.--	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6113.00	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6114.--	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6115.--	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6116.--	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6117.10	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6117.20	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape

6117.80	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6117.90	Goods including parts and accessories, knitted or crocheted to shape	Knitted or crocheted to shape
6309.00	---	Collected and packed for shipment
6310.--	---	Generated - Derived
6406.20	---	CTH(ia)
6406.91	---	CTH(ia)
6501.00	---	CTH(ia)
6502.00	---	CTH(ia)
6506.--	---	CTH(ia)
6507.00	---	CTH(ia)
6603.--	---	CTH(ia)
6704.--	---	CTH(ia)
6801.00	---	CTH(ia)
6802.10	Artificially coloured granules, chippings and powder of natural stone (including slate)	CTH(iib), except from granules, chippings and powder of slate of heading 25.14, or subheadings 2517.41/49
6802.10	Other	CTSH(iib)
6802.21	---	CTH(ia)
6802.22	---	CTH(ia)
6802.23	---	CTH(ia)
6802.29	---	CTH(ia)
6802.91	---	CTSH(ia)
6802.92	---	CTSH(ia)
6802.93	---	CTSH(ia)
6802.99	---	CTSH(ia)
6803.00	Articles of natural slate	CTHS(ib)
6803.00	Other	CTH(ib)
6804.--	---	CTH(ia)
6805.--	---	CTH(ia)
6806.10	---	CTSH(ia)
6806.20	---	CTSH(ia)
6806.90	---	CTSH(ia)
6807.--	---	CTH(ia)
6808.00	---	CTH(ia)
6809.11	---	CTSH(ia)
6809.19	---	CTSH(ia)
6809.90	---	CTSH(ia)
6810.11	---	CTH(ia)
6810.19	---	CTH(ia)
6810.91	---	CTSH(ia)
6810.99	---	CTSH(ia)
6811.10	---	CTSH(ia)

6811.20	---	CTSH(ia)
6811.30	---	CTSH(ia)
6811.90	---	CTSH(ia)
6812.10	---	CTH(ia)
6812.20	---	CTSH(ia)
6812.40	---	CTSH(ia)
6812.50	---	CTSH(ia)
6812.60	---	CTSH(ia)
6812.70	---	CTSH(ia)
6812.90	---	CTSH(ia)
6813.--	Primary forms of materials for brakes, clutches or the like	CTH(ib)
6814.--	Other	CTH(ib)
6815.10	Carbon fibers	CTH(iib)
6815.10	Other	CTSHS(iib)
6815.20	---	CTH(ia)
6815.91	---	CTH(ia)
6815.99	---	CTH(ia)
6901.00	---	CTH(ia)
6902.--	---	CTH(ia)
6903.--	---	CTH(ia)
6904.--	---	CTH(ia)
6905.--	---	CTH(ia)
6906.00	---	CTH(ia)
6907.--	---	CTH(ia)
6909.--	---	CTH(ia)
6910.--	---	CTH(ia)
6913.--	---	CTH(ia)
6914.--	---	CTH(ia)
7001.00	Cullet and other waste and scrap of glass	Collected and packed for shipment
7001.00	Glass in the mass	CTHS(ib)
7002.--	---	CTH(ia)
7003.--	---	CTH(ia)
7004.--	---	CTH(ia)
7006.00	Thin dielectric or metallic film coated flat glass	CTHS(ib)
7006.00	Other	CTH(ib), except from heading 70.03, 70.04 or 70.05
7007.--	---	CTH(ia)
7008.00	---	CTH(ia)
7009.--	---	CTH(ia)
7010.--	Other	CTH(ib)
7011.--	---	CTH(ia)
7012.00	---	CTH(ia)
7013.--	Other	CTH(ib)

7014.00	---	CTH(ia)
7015.--	---	CTH(ia)
7016.--	---	CTH(ia)
7017.--	---	CTH(ia)
7018.--	---	CTH(ia)
7019.11	---	CTH(ia)
7019.12	---	CTH(ia)
7019.19	Other	CTH(ia)
7019.31	---	CTSH(ia)
7019.32	---	CTSH(ia)
7019.39	---	CTSH(ia)
7019.40	---	CTSH(ia)
7020.00	---	CTH(ia)
7101.--	---	Cultured or gathered
7102.10	---	Natural or Unprocessed state
7102.21	---	Natural or Unprocessed state
7102.29	---	CTSH(ia) provided that the goods are cut or ground to final shape
7102.31	---	Natural or Unprocessed state
7102.39	---	CTSH(ia) provided that the goods are cut, ground or otherwise worked to final shape, whether or not polished
7103.10	---	Natural or Unprocessed state
7103.91	---	CTSH(ia) provided that the goods are cut, ground or otherwise worked to final shape, whether or not polished
7103.99	---	CTSH(ia) provided that the goods are cut, ground or otherwise worked to final shape, whether or not polished
7104.10	---	CTH(ia)
7104.20	---	Unworked state
7104.90	---	CTSH(ia) provided that the goods are cut, ground or otherwise worked to final shape, whether or not polished
7105.--	---	CTH(ia)
7106.10	Flakes classified with powder (>90% of 0.5 mm)	CTSHS(ia)
7106.10	Powder	CTSHS(ia)
7106.91	Refined	CTSHS(ia) or Change within this split subheading resulting from purification by electrolytic, thermal or chemical separation of
7106.91	Alloyed	CTSHS(ia)
7106.91	Other	CTH(ia) or Natural or unprocessed state
7106.92	Other	CTSHS(ia)
7107.00	Semi-manufactured forms	CTSHS(ia)
7107.00	Other	CTH(ia)
7108.11	Flakes classified with powder (>90% of 0.5 mm)	CTSHS(ia)
7108.11	Powder	CTSHS(ia)

7108.12	Refined	CTSHS(iib) or Change within this split subheading resulting from purification by electrolytic, thermal or chemical separation of
7108.12	Alloyed	CTSHS(iib)
7108.12	Other	Natural or Unprocessed state
7108.12	Other	CTH(iib)
7108.13	Other	CTSH(iib)
7108.20	Refined	CTSHS(iib) or Change within this split subheading resulting from purification by electrolytic, thermal or chemical separation of
7108.20	Alloyed	CTSHS(iib)
7108.20	Other	CTSH(iib)
7109.00	Semi-manufactured forms	CTHS(ib)
7109.00	Other	CTH(ib)
7110.--	Flakes classified with powder (>90% of 0.5 mm)	CTHS(ib)
7110.--	Powder	CTHS(ib)
7110.--	Unwrought forms, refined	CTHS(ib) or Change within this split subheading resulting from purification by electrolytic, thermal or chemical separation of
7110.--	Unwrought forms, alloyed	CTHS(ib)
7110.--	Other unwrought forms	CTH(ib)
7110.--	Other unwrought forms	Natural or Unprocessed state
7110.--	Other	CTHS(ib)
7111.00	Semi-manufactured forms	CTHS(ib)
7111.00	Other	CTH(ib)
7112.--	---	Generated - Derived
7113.--	Parts	CTH(ib)
7114.--	Parts	CTH(ib)
7115.--	Parts	CTH(ib)
7117.--	---	CTH(ia)
7118.--	---	CTH(ia)
7201.--	---	CTH(ia)
7202.--	---	CTH(ia)
7203.--	---	CTH(ia)
7204.--	Ferrous waste and scrap	Generated - Derived
7204.--	Remelting scrap ingots	Generated - Derived
7205.10	---	CTH(ia)
7205.21	Mixed	CTSH(iib) or CTSHS(iib) provided recasting or atomizing of the cast alloy
7205.21	Unmixed	CTSH(iib)
7205.29	Mixed	CTSH(iib) or CTSHS(iib) provided recasting or atomizing of the cast alloy
7205.29	Unmixed	CTSH(iib)
7206.--	---	CTH(ia)
7207.--	---	CTH(ia), except from heading 72.06
7208.--	---	CTH(ia)
7209.--	---	CTH(ia)

7210.--	Clad	CTHS(ib)
7211.--	Hot-rolled	CTH(ib)
7212.--	Clad	CTHS(ib), except from heading 72.10
7213.--	---	CTH(ia), except from heading 72.14
7214.--	---	CTH(ia), except from heading 72.13
7215.--	---	CTH(ia)
7216.--	Clad	CTHS(ib)
7218.--	---	CTH(ia)
7219.--	Clad	CTHS(ib)
7220.--	Clad	CTHS(ib)
7220.--	Hot-rolled	CTH(ib), except from heading 72.19
7221.00	---	CTH(ia), except from heading 72.22
7222.--	Bars-rods, angles, shapes and sections, clad	CTHS(ib)
7224.--	---	CTH(ia)
7225.--	Clad	CTHS(ib)
7225.--	Cold-rolled (cold-reduced)	CTHS(ib)
7226.--	Clad	CTHS(ib)
7226.--	Hot-rolled	CTH(ib), except from heading 72.25
7226.--	Cold-rolled (cold-reduced)	CTHS(ib), except from cold-rolled products of heading 72.25
7227.--	---	CTH(ia), except from heading 72.28
7228.--	Bars-rods, angles, shapes and sections, clad	CTHS(ib)
7301.--	---	CTH(ia)
7302.--	---	CTH(ia)
7303.00	Other	CTH(ib)
7305.--	Other	CTH(ib)
7306.--	Other	CTH(ib)
7307.--	---	CTH(ia)
7309.00	---	CTH(ia)
7310.--	---	CTH(ia)
7311.00	---	CTH(ia)
7312.--	Other	CTH(ib)
7313.00	---	CTH(ia)
7314.--	---	CTH(ia)
7315.19	---	CTH(ia)
7315.90	---	CTH(ia)
7316.00	---	CTH(ia)
7317.00	---	CTH(ia)
7318.--	---	CTH(ia)
7319.--	---	CTH(ia)
7320.--	---	CTH(ia)
7321.11	---	CTH(ia)
7321.12	---	CTH(ia)

7321.13	---	CTH(ia)
7321.81	---	CTH(ia)
7321.82	---	CTH(ia)
7321.83	---	CTH(ia)
7321.90	---	CTH(ia)
7322.--	---	CTH(ia)
7323.--	---	CTH(ia)
7324.--	Other	CTH(ib)
7325.--	---	CTH(ia)
7326.--	---	CTH(ia)
7401.--	---	CTH(ia)
7402.00	---	CTH(ia)
7403.11	---	CTH(ia)
7403.12	---	CTH(ia)
7403.13	---	CTH(ia)
7403.19	---	CTH(ia)
7403.21	---	CTSH(ia)
7403.22	---	CTSH(ia)
7403.23	---	CTSH(ia)
7403.29	---	CTSH(ia)
7404.00	---	Generated - Derived
7405.00	---	CTH(ia)
7406.20	Flakes	CTH(iib)
7409.--	Other	CTH(ib)
7411.--	---	CTH(ia)
7412.--	---	CTH(ia)
7413.00	---	CTH(ia)
7414.--	---	CTH(ia)
7415.--	---	CTH(ia)
7416.00	---	CTH(ia)
7417.00	---	CTH(ia)
7418.--	---	CTH(ia)
7502.10	---	CTH(ia)
7502.20	---	CTSH(ia)
7503.00	---	Generated - Derived
7504.00	Flakes	CTH(ib)
7506.--	Other	CTH(ib)
7508.--	Anodes for galvanization	CTH(ib), except from the change by tapping or piercing or the addition of hooks
7601.10	Other	CTH(ib)
7601.20	---	CTSH(ia)
7602.00	---	Generated - Derived
7603.20	Flakes	CTH(iib)
7606.--	---	CTH(ia)

7609.00	---	CTH(ia)
7611.00	---	CTH(ia)
7612.--	---	CTH(ia)
7613.00	---	CTH(ia)
7614.--	---	CTH(ia)
7615.--	---	CTH(ia)
7801.91	---	CTH(ia)
7801.99	Alloys	CTSH(iib)
7801.99	Other	CTH(iib)
7802.00	---	Generated - Derived
7803.00	Bars, rods and profiles	CTH(ib)
7806.00	---	CTH(ia)
7901.--	Alloys	CTHS(ib)
7901.--	Other	CTH(ib)
7902.00	---	Generated - Derived
7903.10	---	CTH(ia)
7903.90	Other	CTH(iib)
7905.00	---	CTH(ia)
7907.00	Electroplate anodes	CTH(ib), except from the change by tapping or piercing or the addition of hooks
7907.00	Other	CTH(ib)
8001.20	---	CTSH(ia)
8002.00	---	Generated - Derived
8004.00	---	CTH(ia)
8007.00	Electroplating anodes	CTH(ib), except from the change by tapping or piercing or the addition of hooks
8101.--	Alloys	CTHS(ib)
8101.--	Waste and scrap	Generated - Derived
8101.--	Bars and rods, other than obtaining by sintering, profiles	CTHS(ib)
8101.--	Wire	CTHS(ib)
8101.--	Cables	CTHS(ib)
8101.--	Other	CTHS(ib)
8102.--	Alloys	CTHS(ib)
8102.--	Waste and scrap	Generated - Derived
8102.--	Bars and rods, other than obtaining by sintering, profiles	CTHS(ib)
8102.--	Wire	CTHS(ib)
8102.--	Cables	CTHS(ib)
8102.--	Other	CTHS(ib)
8103.--	Alloys	CTHS(ib)
8103.--	Waste and scrap	Generated - Derived
8103.--	Bars and rods, other than obtaining by sintering, profiles	CTHS(ib)
8103.--	Wire	CTHS(ib)
8103.--	Cables	CTHS(ib)

8103.--	Other	CTHS(ib)
8104.--	Alloys	CTHS(ib)
8104.--	Waste and scrap	Generated - Derived
8104.--	Bars and rods, other than obtaining by sintering, profiles	CTHS(ib)
8104.--	Wire	CTHS(ib)
8104.--	Cables	CTHS(ib)
8104.--	Other	CTHS(ib)
8105.--	Alloys	CTHS(ib)
8105.--	Waste and scrap	Generated - Derived
8105.--	Bars and rods, other than obtaining by sintering, profiles	CTHS(ib)
8105.--	Wire	CTHS(ib)
8105.--	Cables	CTHS(ib)
8105.--	Other	CTHS(ib)
8106.00	Alloys	CTHS(ib)
8106.00	Waste and scrap	Generated - Derived
8106.00	Bars and rods, other than obtaining by sintering, profiles	CTHS(ib)
8106.00	Wire	CTHS(ib)
8106.00	Cables	CTHS(ib)
8106.00	Other	CTHS(ib)
8107.--	Alloys	CTHS(ib)
8107.--	Waste and scrap	Generated - Derived
8107.--	Bars and rods, other than obtaining by sintering, profiles	CTHS(ib)
8107.--	Wire	CTHS(ib)
8107.--	Cables	CTHS(ib)
8107.--	Other	CTHS(ib)
8108.--	Alloys	CTHS(ib)
8108.--	Waste and scrap	Generated - Derived
8108.--	Bars and rods, other than obtaining by sintering, profiles	CTHS(ib)
8108.--	Wire	CTHS(ib)
8108.--	Cables	CTHS(ib)
8108.--	Other	CTHS(ib)
8109.--	Alloys	CTHS(ib)
8109.--	Waste and scrap	Generated - Derived
8109.--	Bars and rods, other than obtaining by sintering, profiles	CTHS(ib)
8109.--	Wire	CTHS(ib)
8109.--	Cables	CTHS(ib)
8109.--	Other	CTHS(ib)
8110.00	Alloys	CTHS(ib)
8110.00	Waste and scrap	Generated - Derived
8110.00	Bars and rods, other than obtaining by sintering, profiles	CTHS(ib)

8110.00	Wire	CTHS(ib)
8110.00	Cables	CTHS(ib)
8110.00	Other	CTHS(ib)
8111.00	Alloys	CTHS(ib)
8111.00	Waste and scrap	Generated - Derived
8111.00	Bars and rods, other than obtaining by sintering, profiles	CTHS(ib)
8111.00	Wire	CTHS(ib)
8111.00	Cables	CTHS(ib)
8111.00	Other	CTHS(ib)
8112.11	Alloys	CTSHS(iib)
8112.11	Waste and scrap	Generated - Derived
8112.19	Bars and rods, other than obtaining by sintering, profiles	CTSHS(iib)
8112.19	Wire	CTSHS(iib)
8112.19	Cables	CTSHS(iib)
8112.19	Other	CTSHS(iib)
8112.20	Alloys	CTSHS(iib)
8112.20	Waste and scrap	Generated - Derived
8112.20	Bars and rods, other than obtaining by sintering, profiles	CTSHS(iib)
8112.20	Wire	CTSHS(iib)
8112.20	Cables	CTSHS(iib)
8112.20	Other	CTSHS(iib)
8112.30	Alloys	CTSHS(iib)
8112.30	Waste and scrap	Generated - Derived
8112.30	Bars and rods, other than obtaining by sintering, profiles	CTSHS(iib)
8112.30	Wire	CTSHS(iib)
8112.30	Cables	CTSHS(iib)
8112.30	Other	CTSHS(iib)
8112.40	Alloys	CTSHS(iib)
8112.40	Waste and scrap	Generated - Derived
8112.40	Bars and rods, other than obtaining by sintering, profiles	CTSHS(iib)
8112.40	Wire	CTSHS(iib)
8112.40	Cables	CTSHS(iib)
8112.40	Other	CTSHS(iib)
8112.91	Alloys	CTSHS(iib)
8112.91	Waste and scrap	Generated - Derived
8112.99	Bars and rods, other than obtaining by sintering, profiles	CTSHS(iib)
8112.99	Wire	CTSHS(iib)
8112.99	Cables	CTSHS(iib)
8112.99	Other	CTSHS(iib)
8113.00	Waste and scrap	Generated - Derived

8113.00	Bars and rods, other than obtaining by sintering, profiles	CTHS(ib)
8113.00	Wire	CTHS(ib)
8113.00	Cables	CTHS(ib)
8113.00	Unwrought cerments	CTHS(ib)
8113.00	Other	CTHS(ib)
8201.--	---	CTH(ia)
8202.20	---	CTH/CTSH(ia) to be determined
8202.39	Saw teeth and tooth segments for circular saws	CTH(iib)
8202.40	Saw teeth and tooth segments for circular saws	CTH(iib)
8202.91	---	CTH/CTSH(ia) to be determined
8202.99	---	CTH/CTSH(ia) to be determined
8203.10	---	CTH/CTSH(ia) to be determined
8203.20	---	CTH/CTSH(ia) to be determined
8203.30	---	CTH/CTSH(ia) to be determined
8203.40	---	CTH/CTSH(ia) to be determined
8204.11	---	CTH/CTSH(ia) to be determined
8204.12	---	CTH/CTSH(ia) to be determined
8204.20	---	CTH/CTSH(ia) to be determined
8205.10	---	CTH(ia)
8205.20	---	CTH(ia)
8205.30	---	CTH(ia)
8205.40	---	CTH(ia)
8205.51	---	CTH(ia)
8205.59	Parts of apparatus for attaching constructional elements	CTH/CTSH(iib) to be determined
8205.60	---	CTH(ia)
8205.70	---	CTH(ia)
8205.80	---	CTH(ia)
8205.90	---	CC/CTH(ia) to be determined
8206.00	---	CC/CTH(ia), except from headings 8202 to 8205 - to be determined-
8207.19	Parts	CTH(iib)
8207.20	---	CTH/CTSH(ia) to be determined
8207.30	---	CTH/CTSH(ia) to be determined
8207.40	---	CTH/CTSH(ia) to be determined
8207.50	---	CTH/CTSH(ia) to be determined
8207.60	---	CTH/CTSH(ia) to be determined
8207.70	---	CTH/CTSH(ia) to be determined
8207.80	---	CTH/CTSH(ia) to be determined
8207.90	---	CTH/CTSH(ia) to be determined
8208.10	---	CTH/CTSH(ia) to be determined
8208.20	---	CTH/CTSH(ia) to be determined
8208.30	---	CTH/CTSH(ia) to be determined

8208.40	---	CTH/CTSH(ia) to be determined
8208.90	---	CTH/CTSH(ia) to be determined
8209.00	---	CTH(ia)
8210.00	---	CTH(ia)
8211.10	---	CC/CTH(ia) to be determined
8211.94	---	CTH(ia)
8211.95	---	CTH(ia)
8212.20	Razor blade blanks in strips	CTH(iib)
8212.90	---	CTH(ia)
8213.00	Blades thereof and other parts	CTH(ib)
8214.10	---	CTH(ia)
8214.20	Sets	CC/CTH(iib), except from scissors of headings 8212 and 8213 - to be determined-
8214.20	Instruments (including nail files)	CTH(ib)
8214.90	---	CTH/CTSH(ia) to be determined
8215.10	---	CC/CTH(ia) to be determined
8215.20	---	CC/CTH(ia) to be determined
8215.99	---	CTH(ia)
8301.10	Key or combination	CTH(ib)
8301.20	Key or combination	CTH(ib)
8301.30	Key or combination	CTH(ib)
8301.40	Key or combination	CTH(ib)
8301.50	---	CTH(ia)
8301.60	---	CTH(ia)
8301.70	---	CTH(ia)
8303.00	Parts of base metals	CTH(ib)
8304.00	---	CTH(ia)
8305.20	---	CTH(ia)
8305.90	Parts of base metals	CTH(iib)
8306.10	---	CTH(ia)
8306.30	---	CTH(ia)
8307.--	---	CTH(ia)
8308.90	Parts of base metals	CTH/CTSH(iib) to be determined
8309.--	---	CTH(ia)
8310.00	---	CTH(ia)
8311.90	Parts of base metals	CTH/CTSH(iib) to be determined
8548.10	---	Disposal and recolected
9033.00	---	CTH(ia)
9110.--	Unassembled or rough	CTH(ib), except from heading 91.14
9110.--	Other	CTH(ib), except from heading 91.14
9111.90	---	CTH(ia)
9112.90	---	CTH(ia)
9209.--	---	CTH(ia)
9404.10	---	CTH(ia)

9404.21	---	CTH(ia)
9404.29	---	CTH(ia)
9405.91	---	CTH(ia)
9405.92	---	CTH(ia)
9405.99	---	CTH(ia)
9406.00	---	CTH(ia)
9503.--	Put up in sets or outfits	CTH(ib)
9507.--	---	CTH(ia)
9508.00	---	CTH(ia)
9601.--	Worked materials	CTH(ib)
9602.00	Worked materials	CTH(ib)
9603.--	---	CTH(ia)
9604.00	---	CTH(ia)
9605.00	---	CTH(ia) except when it results from only making a set
9606.--	---	CTH(ia)
9608.50	---	CTH(ia)
9608.91	---	CTH/CTSH(ia) to be determined
9608.99	---	CTH/CTSH(ia) to be determined
9609.20	---	CTH(ia)
9609.90	---	CTH(ia)
9610.00	---	CTH(ia)
9611.00	---	CTH(ia)
9612.20	---	CTH(ia)
9613.90	---	CTH(ia)
9614.20	Roughly shaped blocks of wood or root	CTH(iib)
9614.90	---	CTH(ia)
9615.11	---	CTH(ia)
9615.19	---	CTH(ia)
9615.90	Parts	CTH(iib)
9616.--	---	CTH(ia)
9617.00	Parts	CTH(ib)
9618.00	---	CTH(ia)
