



China-Singapore Free Trade Agreement – Updated Legal Text

November 2018



ASIA BRIEFING



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China and Singapore Sign Upgraded Agreement

1. The China-Singapore Free Trade Agreement (CSFTA) Upgrade Protocol was signed by Minister for Trade and Industry Chan Chun Sing and the People's Republic of China (PRC) International Trade Representative and Vice Minister of Commerce Fu Ziying today during PRC Premier Li Keqiang's Official Visit to Singapore. The signing was witnessed by Prime Minister Lee Hsien Loong and Premier Li Keqiang.
2. The upgraded CSFTA will provide Singapore businesses with improved Rules of Origin for certain petrochemical products and greater access into China's legal, maritime and construction services sector. It also includes enhancements in investment protection, customs procedures and trade facilitation, trade remedial measures, as well as commitments in new areas such as e-commerce, competition, environment. The upgraded CSFTA will take effect after both countries have ratified the Protocol.
3. Mr Chan said, "The signing of the China-Singapore Free Trade Agreement Upgrade sends a strong signal of both countries' commitment towards closer bilateral economic collaboration and evolving our open and rules-based market trading system according to the market needs. The CSFTA is the cornerstone of our bilateral relations and
4. Upgrade negotiations for the CSFTA were launched in November 2015 during PRC President Xi Jinping's State Visit to Singapore. Eight rounds of negotiations were held over three years in both Singapore and Beijing. China and Singapore announced the conclusion of the CSFTA upgrade negotiations on 5 November 2018 on the sidelines of the China International Import Expo in Shanghai.
5. The CSFTA entered into force on 1 January 2009 and was the first comprehensive bilateral FTA that China concluded with an Asian country. Since the CSFTA was signed, bilateral trade grew at 4.6% and investments grew at 12.2% per year on average. In 2017, total bilateral trade between Singapore and China reached S\$137.1 billion. In 2016, Singapore's cumulative investment in China amounted to S\$123.5 billion while China's cumulative investment in Singapore amounted to S\$24 billion. China is Singapore's largest trading partner while Singapore is China's largest foreign investor since 2013.

I look forward to the swift ratification of the upgraded agreement."

MINISTRY OF TRADE AND INDUSTRY
12 NOVEMBER 2018

Annex A

Key Features of the Upgraded CSFTA

Trade in Goods

1. The upgraded CSFTA enhances market access for goods through improvements in the Rules of Origin (ROO). These ROO improvements allow more petrochemical exports from Singapore to qualify for preferential treatment when imported into China. Petrochemical products are among Singapore's top exports into China, accounting for one-quarter of Singapore's total exports to China in 2017.
2. Both sides agreed to establish the Electronic Origin Data Exchange System (EODES) between Singapore and China. Traders will no longer need to submit the Certificate of Origin issued by Singapore Customs in hardcopy to China and both sides can transmit the relevant documents directly through the EODES. This system is scheduled to be implemented from July 2019.

Trade in Services

3. The upgraded CSFTA improves Singapore companies' access into China's legal, maritime and construction services sector.
 - a. Legal. Singapore law firms that have established their offices in the Shanghai Free Trade Zone (FTZ) are permitted to form commercial associations with Chinese law firms in the Shanghai FTZ. These commercial associations can offer Chinese domestic and international legal services to clients anywhere in China.
 - b. Maritime. Singapore shipping companies and ship management companies will be able to take on majority owned and form wholly-owned foreign enterprises respectively in China's major port cities –

Shanghai, Guangdong, Tianjin and Fujian FTZs.

- c. Construction. Singapore construction companies established in the Shanghai FTZ, China-Singapore Suzhou Industrial Park, Sino- Singapore Tianjin Eco-city, or the China-Singapore (Chongqing) Demonstration Initiative on Strategic Connectivity will be able to undertake joint construction projects in the whole of Shanghai, Suzhou, Tianjin, and Chongqing respectively. These companies will be exempted from China's foreign investment ratio requirement.
4. Singapore will liberalize Air Transport, Courier, and Environment sectors to Chinese companies. For Air Transport, the sub-sector of Computer Reservation System services will be opened to Chinese companies. For Courier services, Chinese companies will be able to deliver documents and parcels¹ in Singapore. For Environment services, Chinese companies can provide refuse collection, refuse disposal, and waste management services.
 5. On Financial Services, Singapore will grant Qualifying Full Bank (QFB) privileges to one additional Chinese bank. This will allow the Chinese bank to conduct the full range of banking businesses in Singapore, add to our diverse ecosystem of international banks, and contribute to the continued expansion of trade and financing flows between China and Singapore. The Monetary Authority of Singapore (MAS) and the China Banking and Insurance

¹ These exclude letters which weigh 500 grams or less, and postcards.

Regulatory Commission (CBIRC) have also committed to cooperate on issues of mutual interest through regular supervisory exchanges.

Investment

6. The upgraded Investment Chapter enhances investment protection for Singapore investors in China. Notable improvements to the Investment Chapter includes a more robust Investor-State Dispute Settlement (ISDS) mechanism. Under the Most-Favored-Nation (MFN) treatment, Singapore investors will benefit from any preferential treatment accorded by China to other foreign investors in its future agreements.
7. Both sides are also committed to discuss further investment liberalization through a Work Programme to allow more investment opportunities for investors in both countries. Discussions for further liberalization will start within one year after the Upgrade enters into force.

Customs Procedures and Trade Facilitation (CPTF)

8. The upgraded CPTF Chapter in the CSFTA **surpasses existing commitments in the World Trade Organisation (WTO) Trade Facilitation Agreement (TFA) in Release of Goods, Advance Rulings and Express Shipments**. In particular, China will: (a) issue advance rulings for the origin of goods, tariff classification and customs valuation method within 60 days of application, and these shall be valid for up to three years, instead of two; (b) release all goods within 48 hours of arrival; (c) release express shipments within six hours, where possible, after the goods arrive. These commitments will

bring about potential cost-savings for Singapore exporters through more efficient custom processes.

Trade Remedies

9. The strengthened procedural elements in the upgraded Trade Remedies Chapter **enhances the transparency and fairness of anti-dumping (AD) investigations on Singapore companies in China** by including new elements such as clear timelines within the investigation process, which is otherwise lacking in the WTO Agreement.

Economic Cooperation

10. The upgraded Economic Cooperation Chapter strengthens cooperation between Singapore and China under the Belt and Road Initiative (BRI), through infrastructure connectivity, financial connectivity and third-party cooperation.

Competition

11. Competition is a new chapter under the upgraded CSFTA. The Competition Chapter is comprehensive, requiring both Singapore and China to **adhere to principles of transparency, non-discrimination and procedural fairness in competition law enforcement**.

Environment

12. Environment is a new chapter under the upgraded CSFTA. The Environment Chapter underscores the commitment by both countries to **promote economic and trade development in a manner that takes into consideration environmental protection and sustainable development**. It comprises

provisions such as those that relate to encouraging high levels of environmental protection, cooperation on multilateral environmental agreements and promotion of bilateral cooperation.

E-commerce

13. E-commerce is a new chapter under the upgraded CSFTA. The e-commerce Chapter **facilitates e-commerce for business and protects consumers through improved commitments in online consumer protection and personal information protection.**

Manpower

14. The existing Labor Cooperation Working Group between Singapore and China's government agencies is expanded to discuss Employment Pass application issues by Chinese enterprises and applicants.

CHAPTER 1 INITIAL PROVISIONS

ARTICLE 1 Establishment of a Free Trade Area

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

ARTICLE 2 Objectives

The objectives of this Agreement are:

- (a) to liberalise and promote trade in goods in accordance with Article XXIV of the GATT 1994;
- (b) to liberalise and promote trade in services in accordance with Article V of the GATS, including promotion of mutual recognition of professions;
- (c) to establish a transparent, predictable and facilitative investment regime and provide a more stable policy framework for investors;
- (d) to promote economic cooperation, explore new areas of collaboration, and further strengthen bilateral cooperation in view of recent regional and international strategic developments;
- (e) to promote mutually beneficial economic relations as well as to encourage greater collaboration among their respective professional bodies and academic institutions;
- (f) to enhance bilateral linkages through other sector-specific collaborations, including sanitary and phytosanitary measures, technical barriers to trade, and customs co-operation; and
- (g) to improve the efficiency and competitiveness of their manufacturing and services sectors and to expand trade and investment between the Parties, including joint exploitation of commercial and economic opportunities in non-Parties.

CHAPTER 2 GENERAL DEFINITIONS

ARTICLE 3 General Definitions

1. Unless otherwise provided, for the purposes of this Agreement:
 - (a) **ASEAN** means the Association of Southeast Asian Nations;
 - (b) **customs duty** refers to any duty or charge of any kind imposed in connection with the importation of a good but does not include:
 - (i) charges equivalent to an internal tax including excise duties and a goods and services tax imposed consistently with a Party's WTO obligations;
 - (ii) fees or other charges that:
 - (A) are limited in amount to the approximate cost of services rendered; and
 - (B) do not represent direct or indirect protection for domestic goods or a taxation of imports for fiscal purposes; and
 - (iii) other duties and charges pursuant to Article III:2 of the GATT 1994, levied at the time of importation imposed consistently with Article 5 (National Treatment on Internal Taxation and Regulation);
 - (c) **days** means calendar days, including weekends and holidays;
 - (d) **GATS** means the *General Agreement on Trade in Services*, which is part of the WTO Agreement;
 - (e) **GATT 1994** means the *General Agreement on Tariffs and Trade 1994*, which is part of the WTO Agreement;
 - (f) **goods** and **products** shall be understood to have the same meaning unless the context otherwise requires;
 - (g) **originating goods of the other Party** refers to goods of the other Party that are treated as originating goods in accordance with Chapter 4 (Rules of Origin);

- (h) **other duties and charges** refers to those provided for in subparagraph (b) of paragraph 1 of Article II of the GATT 1994;
- (i) **WTO** means the World Trade Organization; and
- (j) **WTO Agreement** means the *Marrakesh Agreement Establishing the World Trade Organization*, done on 15 April 1994.

2. In this Agreement, all words in the singular shall include the plural and all words in the plural shall include the singular, unless otherwise indicated in the context.

CHAPTER 3 TRADE IN GOODS

ARTICLE 4 Scope and Coverage

This Chapter applies to trade in goods between the Parties, unless otherwise provided.

ARTICLE 5 National Treatment on Internal Taxation and Regulation

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994. To this end, the provisions of Article III of the GATT 1994 shall, *mutatis mutandis*, be incorporated into and form an integral part of this Agreement.

ARTICLE 6 Customs Duties

1. The tariff lines that are subject to the tariff reduction or elimination programme under this Agreement are all the tariff lines covered under the Normal Track, as specified in Article 3(2)(a) of the *Agreement on Trade in Goods of the Framework Agreement on Comprehensive Economic Co-operation between the Association of Southeast Asian Nations and the People's Republic of China* done on 29 November 2004 (the "ASEAN-China Trade in Goods Agreement"), read with Annex 1 thereof. In the case of Singapore, this Agreement shall also include all tariff lines covered under the Sensitive Track, as specified in Article 3(2)(b) of the ASEAN-China Trade in Goods Agreement, read with Annex 2 thereof¹.
2. Except as otherwise provided in this Agreement, and subject to paragraph 1 as well as a Party's Tariff Elimination Schedule as set out in Annex 1 (Tariff Elimination Schedules), on the date of entry into force of this Agreement, each Party shall eliminate its customs duties on originating goods of the other Party.
3. Except as otherwise provided in this Agreement, either Party shall not increase any existing duty or introduce a new customs duty on an originating good of the other Party.

¹ For greater certainty, in the case of China, tariff lines covered under the Sensitive Track, as specified in Article 3(2)(b) of the ASEAN-China Trade in Goods Agreement, read with Annex 2 thereof, shall continue to be governed by that Agreement.

ARTICLE 7
Accelerated Tariff Elimination

1. At 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 Tariff Elimination Schedules in Annex 1 (Tariff Elimination Schedules).
2. 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 for such goods, and shall enter into force following approval by each Party in accordance with their applicable legal procedures.
3. A Party may at any time accelerate unilaterally the elimination of customs duties on originating goods of the other Party set out in its Tariff Elimination Schedule. A Party considering doing so shall inform the other Party as early as practicable before the new rate of customs duty takes effect.

ARTICLE 8
Quantitative Restrictions and Non-Tariff Measures

1. Each Party undertakes not to maintain any quantitative restrictions at any time unless otherwise permitted under the WTO disciplines.
2. Neither Party shall adopt or maintain any non-tariff measure on the importation of any good of the other Party or on the exportation of any good destined for the territory of the other Party, except in accordance with its WTO rights and obligations, or in accordance with other provisions of this Agreement.
3. Each Party shall ensure the transparency of its non-tariff measures permitted under paragraph 1 above and that they are not prepared, adopted or applied with a view to or with the effect of creating unnecessary obstacles to trade between the Parties.

ARTICLE 9
State Trading Enterprises

Nothing in this Agreement shall be construed to prevent a Party from maintaining or establishing a state trading enterprise in accordance with Article XVII of the GATT 1994.

CODE	DESCRIPTION	MFN	2009	2010
09019010	Coffee husks & skins	10	5	0
09019020	Coffee substitutes containing coffee	30	0	0
09021010	Flavoured green tea in packings ≤3kg	15	5	0
09021090	Unflavoured green tea in packings ≤3kg	15	5	0
09022010	Flavoured green tea in packings > 3kg	15	5	0
09022090	Unflavoured green tea in packings > 3kg	15	5	0
09023010	Oolong tea in packings ≤3kg	15	5	0
09023020	Pu-er tea in packings ≤3kg	15	5	0
09023090	Other black tea & partly fermented tea nes, in packings ≤3kg	15	5	0
09024010	Oolong tea in packings > 3kg	15	5	0
09024020	Pu-er tea in packings > 3kg	15	5	0
09024090	Other black tea & partly fermented tea nes, in packings > 3kg	15	5	0
09030000	Mate	10	5	0
09042010	Fruits of genus Capsicum or Pimenta, dried	20	5	0
09042020	Fruits of genus Capsicum or Pimenta, crushed or ground	20	5	0
09050000	Vanilla	15	5	0
09062000	Cinnamon & cinnamon-tree flowers, crushed or ground	15	5	0
09091010	Badian	20	5	0
09091090	Seeds of anise	15	5	0
09092000	Seeds of coriander	15	5	0
09093000	Seeds of cumin	15	5	0
09094000	Seeds of caraway	15	5	0
09095000	Seeds of fennel; juniper berries	15	5	0
09101000	Ginger	15	5	0
09103000	Turmeric (curcuma)	15	5	0
09109100	Spice mixtures	15	5	0
09109900	Other spices, nes	15	5	0
11032090	Pellets of other cereals (excl. wheat)	20	5	0
11041200	Rolled or flaked oats	20	5	0
11041910	Rolled or flaked barley	20	5	0
11041990	Rolled or flaked grains of other cereals, nes	20	5	0
11042200	Other worked grains of oats, nes	20	5	0
11042910	Other worked grains of barley	65	5	0
11042990	Other worked grains of other cereal, nes	20	5	0
11043000	Cereal germ, whole, rolled, flaked or ground	20	5	0
11051000	Potato flour, meal & powder	15	5	0
11052000	Potato flakes, granules & pellets	15	5	0
11061000	Flour & meal of the dried leguminous vegetables of 07.13	10	5	0
11062000	Flour & meal of sago, roots or tubers of 07.14	20	5	0
11063000	Flour, meal & powder of products of Chapter 8	20	5	0
11071000	Malt not roasted	10	5	0
11072000	Roasted malt	10	5	0
11081100	Wheat starch	20	5	0
11081200	Maize (corn) starch	20	5	0
11081300	Potato starch	15	5	0
11081400	Manioc (cassava) starch	10	5	0
11081900	Other starches, nes	20	5	0
11082000	Inulin	20	5	0
11090000	Wheat gluten	18	5	0
12021090	Ground-nuts in shell, excl. seed, not cooked	15	5	0
12022000	Ground-nuts, not roasted or otherwise cooked,shelled, whether or not broken	15	5	0

CODE	DESCRIPTION	MFN	2009	2010
12030000	Copra	15	5	0
12040000	Linseed	15	5	0
12060090	Sunflower seeds excl. for sowing	15	5	0
12072090	Cotton seeds excl for sowing	15	5	0
12074090	Sesamum seeds excl for sowing	10	5	0
12075090	Mustard seeds excl for sowing	15	5	0
12079100	Poppy seeds	20	5	0
12079991	Shea nuts (karite nuts)	20	5	0
12079992	Palm nuts and kernels	10	5	0
12079993	Castor seeds	15	5	0
12079994	Safflower seeds	20	5	0
12079999	Other oil seeds & oleaginous fruits nes	10	5	0
12089000	Other flours & meal of oil seeds or oleaginous fruit, nes	15	5	0
12101000	Hop cones (excl. ground, powdered or pellets), fresh or dried	20	5	0
12102000	Hop cones, ground, powdered or in pellets; lupulin	10	5	0
12112010	American ginseng, fresh or dried	7.5	5	0
12112020	Wild ginseng other than american ginseng, fresh or dried	20	5	0
12112091	Other fresh ginseng roots, nes	20	5	0
12112099	Other ginseng roots, dried ,nes	20	5	0
12122010	Sea tangle, fresh chilled frozen or dried	20	5	0
12122020	Black moss,fresh chilled frozen or dried	20	5	0
12122031	Dried pinnatifida	15	5	0
12122032	Fresh pinnatifida	15	5	0
12122039	Other pinnatifida	15	5	0
12122041	Dried laver	15	5	0
12122042	Fresh laver	15	5	0
12122049	Other laver	15	5	0
12122090	Edible seaweeds and other algae, fresh chilled frozen or dried nes	15	5	0
12129100	Sugar beet,fresh chilled frozen or dried	20	5	0
12129911	Bitter, primarily used for human consumption	20	5	0
12129912	Sweet, primarily used for human consumption	20	5	0
12129919	Other apricot, peach or plum stones and kernels, primarily used for human consumption	20	5	0
12129920	Locust beans, including locust bean seeds, fresh,chikled,frozen or dried	20	5	0
12129991	Black watermelon seeds excl for sowing, fresh chilled frozen or dried	20	5	0
12129992	Red watermelon seeds excl for sowing, fresh chilled frozen or dried	20	5	0
12129993	Pumking seeds excl for sowing, fresh chilled frozen or dried	20	5	0
12129994	Lotus seeds excl for sowing, fresh chilled frozen or dried	20	5	0
12130010	Cereal straw, unprepared	12	5	0
12130090	Other Cereal straw and husks	12	5	0
13012000	Gum Arabic	15	5	0
13019010	Gum tragacanth	15	5	0
13019040	Pine-resin	15	5	0
13019090	Other natural gums, resins, gum-resins & balsams, nes	15	0	0
13021300	Hop sap extract	10	5	0
13021910	Crude lacquer	20	5	0
13021990	Vegetable saps and extracts,nes, used in pesticide	20	0	0
13022000	Pectic substances, pectinates & pectates	20	5	0
13023100	Agar-agar	10	5	0
13023200	Mucilages&thickeners from locust beans/guar seeds	15	0	0

CODE	DESCRIPTION	MFN	2009	2010
13023911	Carrageenan	15	5	0
13023912	Algin	15	5	0
13023919	Other Mucilages and thickeners, whether or not modified, derived from seaweeds and other algae	15	5	0
13023990	Mucilages & thickeners,from vegetable prod, nes	15	5	0
14011000	Bamboos	10	5	0
14012000	Rattans	10	0	0
14019010	Cereal straw other than wheat straw	10	5	0
14019020	Reeds	10	5	0
14019031	Juncaceae	10	5	0
14019039	Rushes	10	5	0
14019090	Other vegetable plaiting materials, nes	10	5	0
14049090	Other vegetable products	15	5	0
15010000	Lard, other pig fat & poultry fat, rendered	10	5	0
15030000	Lard stearin, lardoil, oleostearin, oleo-oil & tallow oil	10	5	0
15041000	Fish-liver oils & their fractions	12	5	0
15042000	Fish fats, oils & fractions (excl. fish liver oils)	12	5	0
15043000	Marine mammal fats, oils & their liquid fractions	14.4	5	0
15050000	Wool grease and fatty substances	20	0	0
15060000	Other animal fats & oils & their fractions	20	5	0
15081000	Crude ground-nut oil	10	5	0
15089000	Ground-nut oil (excl. crude) & fractions	10	5	0
15091000	Virgin olive oil & fractions	10	5	0
15099000	Olive oil & fractions (excl. virgin)	10	5	0
15100000	Other oils & their fractions, obtained solely from olives, nes	10	5	0
15122100	Crude cotton-seed oil, whether or not gossypol has been moved	10	5	0
15122900	Cotton-seed oil (excl. crude) & fractions thereof	10	5	0
15151100	Crude linseed oil	15	5	0
15151900	Linseed oil (excl. crude) & fractions	15	5	0
15152100	Crude maize (corn) oil	10	5	0
15152900	Maize (corn) oil (excl. crude) & fractions	10	5	0
15153000	Castor oil & its fractions	10	5	0
15155000	Sesame oil & fractions	12	5	0
15159010	Joboba oil & fractions	20	5	0
15159020	neem oil and its fractions	20	5	0
15159030	Tung oil and its fractions	20	5	0
15159090	Other fixed vegetable fats & fractions, nes	20	5	0
15171000	Margarine (excl. liquid)	30	0	0
15180000	Animal or vegetable fats & oils and fractions thereof... chemically modified, nes,incl inedible preps of fats & oils	10	0	0
15200000	Glycerol crude, glycerol waters & glycerol lyes	20	0	0
15211000	Vegetable waxes (excl. triglycerides)	20	5	0
15219010	Beeswax	20	5	0
15219090	Beeswax, other insect waxes & spermaceti	20	5	0
15220000	Degras; residues of fatty substances or animal or vegetable waxes	20	5	0
16010010	Sausage and similar products coated with natural casings	15	5	0
16010020	Other sausages and similar products	15	5	0
16010030	Sausage-based food products	15	5	0
16021000	Homogenized prep.s of meat, meat offal or blood	15	5	0
16022000	Preparations of animal liver	15	5	0
16023100	Preparations of turkey	15	5	0
16023210	Preparations of chicken, in airtight containers	15	5	0

CODE	DESCRIPTION	MFN	2009	2010
16023291	Chicken breast meat	15	5	0
16023292	Chicken leg meat	15	5	0
16023299	Other chicken meat	15	5	0
16023910	Preparations of duck, geese or guinea fowl, in airtight containers	15	5	0
16023991	Duck meat	15	5	0
16023999	Preparations of geese or guines fowl, nes	15	5	0
16024100	Preparations of swine, hams & cuts	15	5	0
16024200	Preparations of swine, shoulders & cuts	15	5	0
16024910	Preparations of swine, in airtight containers	15	5	0
16024990	Preparations of swine, nes	15	5	0
16025010	Preparations of bovine animals, in airtight containers	12	5	0
16025090	Preparations of bovine animals, nes	12	5	0
16029010	Preps of meat, offal or blood, nes, in airtight containers	15	5	0
16029090	Preparations of meat, offal or blood, nes	15	5	0
16030000	Extracts & juices of meat, fish & aquatic invertebrates	23	5	0
16041110	Atalantic salmon, prepared or preserved salmon (excl. minced)	12	5	0
16041190	Prepared or preserved salmon, nes (excl. minced)	12	5	0
16041200	Prepared or preserved herrings (excl. minced)	12	5	0
16041500	Prepared or preserved mackerel (excl. minced)	12	5	0
16041600	Prepared or preserved anchovies (excl. minced)	12	5	0
16041910	Prepared or preserved river eel (excl. minced)	12	5	0
16041920	Tilapia, prepared or preserved (excl. minced)	12	5	0
16041931	Prepared or preserved Channel catfish	12	5	0
16041939	Other prepared or preserved lctalurus	12	5	0
16041990	Prepared or preserved fish (excl. minced), nes	12	5	0
16042011	Shark fin in airtight containers	12	5	0
16042019	Other prepared or preserved fish in air tight containers	12	5	0
16042091	Shark fin	12	5	0
16042099	Other prepared or preserved fish	12	5	0
16043000	Caviar & caviar substitutes	12	5	0
16059010	Jelly fish, prepared or preserved	15	5	0
17021100	Lactose & lactose syrup, anhydrous, containing $\geq 99\%$ lactose	10	5	0
17021900	Lactose & lactose syrup, nes	10	5	0
17022000	Maple sugar & maple syrup	30	0	0
17023000	Glucose & glucose syrup, containing $< 20\%$ fructose	30	5	0
17024000	Glucose & glucose syrup, containing $\geq 20\%$ but $< 50\%$ fructose	30	5	0
17025000	Chemically pure fructose	30	5	0
17026000	Other fructose & fructose syrup, containing $> 50\%$ fructose	30	5	0
17029000	Artificial honey, caramel & other sugars, nes	30	5	0
17041000	Chewing gum	12	5	0
17049000	Sugar confectionery not containing cocoa, nes	10	0	0
18020000	Cocoa shells, husks, skins & other cocoa waste	10	0	0
18062000	Chocolate, etc, in blocks, slabs or bars $> 2\text{kg}$	10	0	0
18063200	Chocolate, etc, in blocks, slabs or bars, not filled	10	0	0
19011000	Preparations for infant use, for retail sale, of flour, etc	15	0	0
19012000	Mixes & doughs for prep. of bakers' wares of 19.05	25	0	0
19019000	Other food prep.s of flour, etc, nes	10	0	0
19021100	Uncooked pasta containing eggs not stuffed	15	5	0
19021900	Other uncooked pasta, not containing eggs/stuffed	15	5	0
19022000	Stuffed pasta	15	5	0
19023010	Rice vermicelli	15	5	0
19023020	Bean vermicelli	15	5	0

CODE	DESCRIPTION	MFN	2009	2010
19023030	Instant noodle	15	0	0
19023090	Other pasta, nes	15	5	0
19024000	Couscous	25	5	0
19030000	Tapioca & substitutes prepared from starch in flakes, grains, etc	15	5	0
19041000	Prepared foods obtained by the swelling or roasting of cereals or cereals products	25	0	0
19042000	Prepared foods obtained from unroast or mix of unrst/roast cereals	30	0	0
19043000	Bulgur wheat	30	5	0
19049000	Prepared cereals in grain form (excl. maize), nes	30	0	0
19051000	Crispbread	20	5	0
19052000	Gingerbread & the like	20	5	0
19053100	Sweet biscuits	15	5	0
19053200	Waffles & wafers	15	5	0
19054000	Rusks, toasted bread & similar toasted products	20	5	0
19059000	Other bread, etc, nes; communion wafers, rice paper, etc	20	5	0
20011000	Cucumbers & gherkins, preserved by vinegar or acetic acid	25	0	0
20019010	Garlic, preserved by vinegar or acetic acid	25	0	0
20019090	Vegetables, fruits, etc, preserved by vinegar or acetic acid, nes	25	0	0
20021010	Prepd tomatoes o/t by vinegar,whole/piece, in airtight containers	19	5	0
20021090	Prepd tomatoes o/t by vinegar,whole/in piece, nes	25	5	0
20029010	Prepd tomato paste o/t by vingar, in airtight containers	20	5	0
20029090	Prepd tomatoes o/t by vinegar, nes	18	5	0
20031011	Prepd small white agaric o/t by vinegar, in airtight containr	25	5	0
20031019	Prepd mushrooms o/t by vinegar, in airtight containers	25	0	0
20031090	Prepd mushrooms o/t by vinegar, nes	25	0	0
20032000	Prepd truffles otherwise than by vinegar or acetic acid	25	5	0
20039010	Prepd mushrooms, in airtight containers	25	5	0
20039090	Prepd mushrooms, nes	25	5	0
20041000	Potatoes, preserved o/t by vinegar or acetic acid, frozen	13	5	0
20049000	Other vegetables preserved o/t by vinegar, etc, frozen, nes	25	0	0
20051000	Homogenized vegetable, preserved o/t by vinegar, etc, not frozen	25	5	0
20052000	Potatoes, preserved o/t by vinegar or acetic acid, not frozen	15	5	0
20054000	Peas, preserved o/t by vinegar or acetic acid, not frozen	25	5	0
20055110	Shelled beans, presrvd o/t by vinegar, in airtight containers	25	5	0
20055120	Red bean paste	25	0	0
20055190	Shelled beans, preservd o/t by vinegar, not frozen, nes	25	0	0
20055910	Beans in shell, prservd o/t by vinegar, in airtight containers	25	0	0
20055990	Beans in shell, prservd o/t by vinegar,not frozen, nes	25	0	0
20056010	Asparagus, preserved o/t by vinegar, in airtight containers	25	0	0
20056090	Asparagus,preserved o/t by vinegar, not frozen, nes	25	0	0
20057000	Olives, preserved o/t by vinegar or acetic acid, not frozen	10	5	0
20058000	Sweetcorn, preserved o/t by vinegar or acetic acid, not frozen	10	5	0
20059110	Bamboo shoots in airtight containers, o/t by vinegar or acetic acid	25	0	0
20059190	Other bamboo shoots, o/t by vinegar or acetic acid, not frozen	25	0	0
20059910	Water chestnut, in airtight containers	25	0	0
20059920	Broad beans, in airtight containers	25	0	0
20059940	Hot pickled mustard tubers	25	5	0
20059950	Chueh tsai (fiddle-head), salted	25	0	0
20059960	Scallion, salted	25	0	0
20059991	Other vegetables and mixtures of vegetables, in airtight containers	25	0	0
20059999	Other vegetables and mixtures of vegetables o/t by vinegar or acetic acid	25	0	0

CODE	DESCRIPTION	MFN	2009	2010
20060010	Jujubes preserved by sugar	30	5	0
20060020	Olives preserved by sugar	30	5	0
20060090	Other fruit, nuts or parts of plants preserved by sugar, nes	30	5	0
20071000	Jams, fruit jellies, marmalades, etc, homogenized	30	5	0
20079100	Jams, fruit jellies, marmalades, etc, of citrus fruit	30	0	0
20081110	Ground-nut kernels, prepd,in airtight containers	30	5	0
20081120	Roasted ground-nuts	30	5	0
20081130	Ground-nut butter	30	5	0
20081190	Other prepared ground-nuts, nes	30	0	0
20081910	Walnut meats,prepd, in airtight containers	20	5	0
20081920	Other prepd nuts or seeds, in airtight containers	13	5	0
20081991	Chestnut seed	10	5	0
20081992	Sesames,otherwise prepared or preserved	10	5	0
20081999	Other nuts and seed	10	5	0
20083010	Citrus fruit prepd nes, in airtight containers	20	5	0
20083090	Citrus fruit prepared, nes	20	5	0
20084010	Pears prepd nes, in airtight containers	20	5	0
20084090	Pears prepared, nes	20	5	0
20085000	Apricots, prepared or preserved,nes	20	5	0
20086000	Cherries, prepared or preserved, nes	20	5	0
20087010	Peaches prepd nes, in airtight containers	10	5	0
20087090	Peaches, prepared or preserved, nes	20	5	0
20088000	Strawberries, prepared or preserved, nes	15	5	0
20089200	Mixtures of fruit, prepared or preserved, nes	10	5	0
20089910	lychee, in airtight containers	20	5	0
20089931	Seasoned laver	15	5	0
20089990	Other fruit, etc, prepared or preserved, nes	15	5	0
20091200	Not frozen orange juice, of a Bris value not exceeding 20	30	5	0
20091900	Unfrozen orange juice, unfermented, not containing added spirit	30	0	0
20092100	Grapefruit juice, of a Bris value not exceeding 20	15	5	0
20092900	Grapefruit juice, unfermented, not containing added spirit, nes	15	5	0
20093110	Lemon juice of a brix value not exceeding 20	18	5	0
20093190	Other juice of other single citrus fruit of a brix value not exceeding 20	18	5	0
20093910	Lemon juice of a brix value exceeding 20	18	5	0
20093990	Other juice of other single citrus fruit of a brix exceeding 20	18	5	0
20095000	Tomato juice, unfermented, not containing added spirit	30	0	0
20096100	Grape juice, of a Bris value not exceeding 20	20	5	0
20096900	Grape juice, (incl. must), unfermented, not containing added spirit	20	5	0
20097100	Apple juice, of a Bris value not exceeding 20	20	5	0
20097900	Apple juice (incl. must), unfermented, not containing added spirit	20	5	0
20098012	Mango juice	20	5	0
20098013	Passion-fruit juice	20	5	0
20098014	Guava juice	20	5	0
20098019	Other single fruit juice,unfermented,not containing added spirit	20	5	0
20098020	Other single vegetable juice, unfermented,not containing added spirit	20	5	0
20099010	Mixtures of fruit juices, unfermented,not containing added spirit	20	5	0
20099090	Mixtures of veg juices, unfermented,not containing added spirit	20	5	0
21011100	Extracts, essences & concentrates of coffee	17	0	0
21011200	Preparations with a basis of coffee	30	0	0
21012000	Extracts, essences, concentrates & prep.s of tea or mate	32	0	0
21013000	Roasted coffee substitutes (incl. chicory), etc	32	5	0

CODE	DESCRIPTION	MFN	2009	2010
21021000	Active yeasts	25	5	0
21022000	Inactive yeasts; other single-cell micro-organisms, dead	25	5	0
21023000	Prepared baking powders	25	5	0
21031000	Soya sauce	28	0	0
21032000	Tomato ketchup & other tomato sauces	15	5	0
21033000	Mustard flour & meal, prepared mustard	15	5	0
21039010	Gourmet powder	21	5	0
21039020	Aromatic bitters of alcoholic strength by volume of 44.2%-49.2%	21	5	0
21039090	Other sauces, mixed condiments or seasonings, nes	21	0	0
21041000	Soups & broths & preps therefor	15	5	0
21042000	Homogenized composite food preps	32	5	0
21050000	Ice cream & other edible ice, whether or not containing cocoa	19	0	0
21061000	Protein concentrates & textured protein substances	10	5	0
21069010	Concentrates for making carbonic acid beverage	35	0	0
21069020	Compound alcoholic preparations for manufacture of beverages	20	5	0
21069090	Other food preparations not elsewhere specified or included	20	0	0
22011010	Mineral waters, unsweetened, unflavoured	20	5	0
22011020	Aerated waters, unsweetened, unflavoured	20	5	0
22019010	Natural waters	10	5	0
22019090	Other unsweetened & unflavoured waters; ice & snow	10	5	0
22021000	Waters (incl. mineral & aerated), with added sugar, sweetener, etc	20	5	0
22029000	Other non-alcoholic beverages, nes	35	0	0
22041000	Champagne & sparkling wine	14	5	0
22042100	Wine (not sparkling); grape must with by alcohol in: ≤2l containers	14	5	0
22042900	Wine (not sparkling); grape must with alcohol in: ≥2l containers	20	5	0
22043000	Other grape must, nes	30	0	0
22051000	Vermouth & other wine of fresh grapes, flavoured: <2l containers	65	0	0
22059000	Vermouth & other wine of fresh grapes, flavoured: >2l containers	65	0	0
22060000	Other fermented beverages (for example, cider, perry, mead)	44.5	5	0
22071000	Undenatured ethyl alcohol, of alcoholic strength ≥80%	40	0	0
22072000	Ethyl alcohol & other denatured spirits of any strength	30	0	0
22082000	Spirits from distilled grape wine or marc	10	5	0
22083000	Whiskeys	10	5	0
22084000	Rum & tafia	10	5	0
22085000	Gin & Geneva	10	5	0
22086000	Vodka	10	5	0
22087000	Liqueurs and cordials	10	5	0
22089010	Tequila, Mezcal	10	5	0
22089090	Spirituous beverages, nes	10	5	0
22090000	Vinegar & substitutes for vinegar obtained from acetic acid	20	5	0
23091010	Dog or cat food, put up for retail sale, in airtight containers	15	5	0
23091090	Other dog or cat food, put up for retail sale	15	5	0
27101110	Motor gasoline & aviation gasoline	5	5	0
27101120	Naphtha	6	0	0
27101911	Aviation kerosene	9	5	0
27101919	Kerosene distillates, nes & preparations thereof	6	5	0
27101922	Fuel oil No.5 to No.7 (National Code)	6	5	0
27101929	Diesel oils & preparations thereof and other fuel oils, nes	6	5	0
27111310	Liquefied butanes in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity exceeding 300 cm ³	11	0	0
28182000	Aluminium oxide, other than artificial corundum	8	5	0
28281000	Commercial calcium hypochlorite and other calcium hypochlorites	12	5	0

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28291100	Sodium chlorates	12	5	0
29054400	D-glucitol (sorbitol)	14	5	0
29054500	Glycerol	14	0	0
29161210	Methacrylate	6.5	0	0
29161220	Ethyl Acrylate	6.5	0	0
29161230	N-Butyl Acrylate	6.5	0	0
29161240	2-Ethylhexyl acrylate	6.5	0	0
29161290	Esters of acrylic acid	6.5	0	0
29173611	Pure terephthalic acid	6.5	0	0
29173619	Other terephthalic acid	6.5	0	0
29224210	Glutamic acid	10	5	0
29224220	Sodium glutamate	10	0	0
30069100	Appliances identifiable for ostomy use	10	5	0
32061900	Pigments & preparations based on titanium dioxide, containing<80% by weight of titanium dioxide calculated on the dry weight	10	0	0
32081000	Paints & vanishes based on polyesters, dispersed or dissolved in a non-aqueous medium	10	0	0
32082010	Paints & vanishes based on acrylic polymers, dispersed or dissolved in a non-aqueous medium	10	0	0
32089010	Paints & varnishes based on polyurethane polymers, dispersed or dissolved in a non-aqueous medium	10	0	0
32089090	Paints & varnishes, dispersed or dissolved in a non-aqueous medium, nes	10	0	0
32091000	Paints & varnishes based on acrylic or vinyl polymers, dispersed or dissolved in aqueous medium	10	0	0
32099010	Paints & varnishes based on epoxy resin	10	0	0
32099020	Paints & varnishes based on fluororesin	10	0	0
32099090	Other Paints & varnishes	10	0	0
32100000	Paints and varnishes (incl. enamels, lacquers & distemper), nes; prepared water pigments for leather finishing	10	0	0
32110000	Prepared driers	10	5	0
32121000	Stamping foils	15	0	0
32129000	Pigments dispersed in non-aqueous media & in liquid or paste form, used in the manufacture of paints; dyes & other colouring matter put up in forms of packing for retail sale, nes	10	0	0
32159090	Inks, nes, whether or not concentrated or solid	10	0	0
33011200	Essential oils of orange (incl. concretes & absolutes)	20	5	0
33011300	Essential oils of lemon (incl. concretes & absolutes)	20	5	0
33011910	Essential oils of lime (including concretes and absolutes)	20	5	0
33011990	Essential oils of citrus fruit other than those of orange, lemon and lime (including concretes and absolutes)	20	5	0
33012400	Essential oils of peppermint (incl. concretes & absolutes)	20	5	0
33012500	Essential oils of mints (incl. concretes & absolutes), nes	15	5	0
33012910	Essential oils of camphor (incl. concretes & absolutes)	20	5	0
33012920	Essential oils of citronella (incl. concretes & absolutes)	15	5	0
33012930	Essential oils of aniseed (incl. concretes & absolutes)	20	5	0
33012940	Essential oils of cassia (incl. concretes & absolutes)	20	5	0
33012950	Essential oils of litsea cubeba (incl. concretes & absolutes)	20	5	0
33012960	Essential oils of eucalyptus (incl. concretes & absolutes)	20	5	0
33012991	Essential oils of geranium (including concretes and absolutes)	20	5	0

CODE	DESCRIPTION	MFN	2009	2010
33012999	Other essential oils other than those of citrus fruit (including concretes and absolutes)	15	0	0
33013010	Balsam of irises	20	5	0
33013090	Resinoids, nes	20	5	0
33019010	Extracted oleoresins	20	5	0
33019020	Terpenic by-products of the deterpenation of essential oils of citrus fruits	20	5	0
33019090	Concentrates of essential oils in fats,in fixed oils , in waxes or the like; terpenic by-products of the deterpenation of essential oils (excl. citrus fruits); aqueous distillates & aqueous solutions of essential oils	20	0	0
33021010	Preparations based on odoriferous substances for the manufacture of beverages, alcohol strength by volume ≤0.5%	15	0	0
33021090	Odoriferous substances used in the food or drink industries, nes	15	0	0
33029000	Odoriferous substances used as raw materials in other industry	10	0	0
33030000	Perfumes & toilet waters	10	0	0
33041000	Lip make-up preparations	10	5	0
33042000	Eye make-up preparations	10	5	0
33043000	Manicure or pedicure preparations	15	5	0
33049100	Powders, whether or not compressed	10	5	0
33049900	Beauty or make-up preparations and preparations for skin-care (incl. suntan or sunscreen), nes	6.5	0	0
33051000	Shampoos	6.5	5	0
33052000	Preparations for permanent waving or straightening	15	5	0
33053000	Hair lacquers	15	5	0
33059000	Preparations for use on the hair, nes	10	5	0
33061010	Toothpastes	10	5	0
33061090	Dentifrices other than toothpaste	10	5	0
33069000	Preparations for oral or dental hygiene, nes	10	5	0
33071000	Pre-shave, shaving or after-shave preparations	10	5	0
33072000	Personal deodorants & antiperspirants	10	5	0
33073000	Perfumed bath salts & other bath preparations	10	5	0
33074100	Agarbatti & other odiferous preparations which operate by burning	10	5	0
33074900	Preparations for deodorizing rooms	10	0	0
34011100	Soap and organic surface-active products and preparations for use as soap, in bars, cakes, moulded pieces or shapes; paper , wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	10	0	0
34011910	Laundry soap, in bars, cakes , moulded pieces or shapes	10	5	0
34013000	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	10	5	0
34022010	Synthetic detergent powder, put up for retail sale	10	0	0
34022090	Surface-active preparations, washing & cleaning preparations, put up for retail sale, excl. synthetic detergent	10	0	0
34029000	Surface-active preparations, washing preparations & cleaning preparations, not put up for retail sale	9	0	0
34031100	Preparations for the oil or grease treatment of textile, materials , leathers , furskins or other materials , containing petroleum oils or oils obtained from bituminous minerals and their weight <70%	10	0	0
34031900	Lubricating preparations, containing petroleum oils or oils obtained from bituminous minerals and their weight <70%	10	0	0

CODE	DESCRIPTION	MFN	2009	2010
34039100	Preparations for the oil or grease treatment of textiles, materials, leathers, furskins or other materials, not containing petroleum oils or oils obtained from bituminous minerals	10	0	0
34039900	Lubricating preparations, not containing petroleum oils or oils obtained from bituminous minerals	10	0	0
34051000	Polishes, creams & similar preparations for footwear or leather	10	0	0
34052000	Polishes, creams & similar preparations for the maintenance of woodwork	10	5	0
34053000	Polishes & similar preparations for coachwork (excl. metal polishes)	10	5	0
34059000	Polishes, creams & similar preparations for glass or metal, nes	10	0	0
34060000	Candles, tapers & the like	10	5	0
35011000	Casein	10	5	0
35030010	Gelatin & gelatin derivatives	12	5	0
35030090	Isinglass; other glues of animal origin, excl. casein glues of heading 35.01	12	5	0
35051000	Dextrins & other modified starches	12	5	0
35052000	Glues based on starches, dextrins or other modified starches	20	5	0
35061000	Products suitable for use as glues or adhesives, put up for retail sale, net weight ≤1kg	10	0	0
35069110	Adhesives based on polyamide	10	0	0
35069120	Adhesives based on epoxy resin	10	0	0
35069190	Adhesives based on rubber or plastic ,nes	10	0	0
35069900	Prepared glues & other prepared adhesives, nes	10	0	0
37013090	Photographic plates, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm, nes	20	5	0
37019100	Photographic plates and film for colour photography, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side ≤ 255mm	22	5	0
37019990	Photographic plates and film, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side ≤ 255mm, nes	25	5	0
37023190	Other film, without perforations, for colour photography, sensitized, unexposed, without perforations, width ≤105mm, of any material other than paper, paper board or textiles	40	0	0
37023290	Photographic film rolls, unexposed, without perforations, with silver halide emulsion, of any material other than paper, paperboard or textiles , width ≤105mm, nes	22	5	0
37023990	Photographic film rolls , unexposed, without perforations and silver halide emulsion, of any material other than paper, paperboard or textiles , width ≤105mm, nes	22	5	0
37024221	Wide anticorrosive photographic plate for printed circuit processing, unexposed, without perforations, of any material other than paper, paperboard or textiles , width >610mm, length >200m	10	5	0
37024291	Infra-red or helium-neon laser film, unexposed, without perforations, of any material other than paper, paperboard or textiles, width >610mm, length >200m, excl. wide anticorrosive photographic plate for printed circuit processing	16	5	0
37024299	Other film, unexposed, without perforations, of any material other than paper, paperboard or textiles, width >610mm, length >200m, excl. wide anticorrosive photographic plate for printed circuit processing	16	5	0

CODE	DESCRIPTION	MFN	2009	2010
37024390	Film rolls, unexposed, without perforations, width >610mm, length ≤200m, of any material other than paper, paperboard or textiles, nes	20	5	0
37024490	Film rolls, unexposed, without perforations, 105mm < width ≤ 610mm, of any material other than paper, paperboard or textiles, nes	20	5	0
37025100	Film rolls for colour photography, unexposed, width ≤ 16mm, & length ≤ 14m, of any material other than paper, paperboard or textiles nes	47	0	0
37025200	Film rolls for colour photography, unexposed, width ≤ 16mm, length > 14m, of any material other than paper, paperboard or textiles, nes	47	5	0
37025300	Slide film rolls for colour photography, unexposed, 16 mm < width ≤ 35 mm, length < 30 m, of any material other than paper, paperboard or textiles	47	5	0
37025620	Colour cinematographic film rolls, unexposed, width > 35mm, of any material other than paper, paperboard or textiles	24	5	0
37025690	Film in rolls for colour photography, unexposed, width > 35mm, of any material other than paper, paperboard or textiles, excl. cinematographic film	40	0	0
37029100	Film rolls of neutral colour, unexposed, width ≤ 16mm, length ≤ 14m, of any material other than paper, paperboard or textiles	20	5	0
37029520	Cinematographic film rolls of neutral colour, unexposed, width > 35mm, of any material other than paper, paperboard or textiles	22	5	0
37029590	Film rolls of neutral colour, unexposed, width > 35mm, of any material other than paper, paperboard or textiles, excl. cinematographic film	18	5	0
37040090	Photographic plates, film, paper, paperboard, textiles, exposed but not developed, excl. cinematograph film	18	5	0
37051000	Photographic plates and film, exposed & developed, for offset reproduction	18	5	0
37059090	Photographic plates and film, exposed & developed, nes	18	0	0
37079010	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a form ready for use), for developing photographic film and photographs	16	0	0
37079020	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a form ready for use), for photo-copying machines	10	0	0
38029000	Activated natural mineral products; animal black (incl. spent animal black)	10	0	0
38061010	Rosin	10	0	0
38091000	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations with a basis of amylaceous substances, used in the textile, paper, leather or like industries, nes	10	0	0
38140000	Organic composite solvents & thinners, nes; prepared paint or varnish removers	10	0	0
38200000	Anti-freezing preparations & prepared deicing fluids	10	5	0
38231200	Industrial oleic acid	16	5	0
38231300	Industrial tall oil fatty acids	16	5	0

CODE	DESCRIPTION	MFN	2009	2010
38231900	Other industrial monocarboxylic fatty acids; acid oils from refining	16	0	0
38237000	Industrial fatty alcohols	13	5	0
38246000	Sorbitol, excl. that of 2905.44	14	5	0
38249020	Ink-removers, stencil correctors and the like	9	0	0
38255000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	5	0
39019010	Ethylene-propylene copolymers, in primary forms, monomer of ethylene by weight more than of propylene	6.5	0	0
39019020	Linearity low desity polyethylene,in primary forms, monomer of ethylene by weight more than of propylene	6.5	0	0
39019090	Polymers of ethylene, in primary forms, nes	6.5	0	0
39021000	Polypropylene, in primary forms	6.5	5	0
39023010	Ethylene-propylene copolymers, in primary forms, monomer of propylene by weight more than of ethylene	6.5	0	0
39023090	Propylene copolymers, in primary forms, nes	6.5	0	0
39029000	Polymers of propylene or other olefins, in primary forms, nes	6.5	0	0
39031100	Expansible polystyrene, in primary forms	6.5	0	0
39031900	Polystyrene (excl. expansible), in primary forms	6.5	5	0
39032000	Styrene-acrylonitrile (SAN) copolymers, in primary forms	12	0	0
39033000	Acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms	6.5	5	0
39039000	Polymers of styrene, in primary forms, nes	6.5	0	0
39041010	Paste Poly (vinyl chloride)	6.5	0	0
39041090	Polyvinyl chloride, not mixed with other substances, in primry forms	6.5	0	0
39042100	Non-plasticized polyvinyl chloride mixed, in primary forms	6.5	5	0
39042200	Plasticized polyvinyl chloride mixed, in primary forms	6.5	0	0
39044000	Vinyl chloride copolymers, nes, in primary forms	12	5	0
39046100	Polytetrafluoroethylene, in primary forms	10	0	0
39051200	Polyvinyl acetate, in aqueous dispersion	10	0	0
39052100	Vinyl acetate copolymers, in aqueous dispersion	10	0	0
39052900	Vinyl acetate copolymers, in other primary forms, nes	10	5	0
39053000	Polyvinyl alcohols, in primary forms, whether or not containing unhydrolyzed acetate groups	14	0	0
39071010	Polyoxymethylene in primary forms	6.5	0	0
39071090	Polyacetals, in primary forms, nes	6.5	0	0
39072010	Polytetramethylene Ether Glycol	6.5	0	0
39072090	Polyethers, in primary forms, nes	6.5	0	0
39073000	Epoxide resins, in primary forms	6.5	0	0
39075000	Alkyd resins, in primary forms	10	0	0
39079100	Unsaturated polyesters, in primary forms, nes	6.5	5	0
39081011	Polyamides in the form of slices or chips of polyamide-6,6	6.5	0	0
39081019	Other Polyamides in the form of slices or chips	6.5	0	0
39089000	Polyamides, in primary forms, nes	10	0	0
39093010	Poly (methylene phenyl isocyanate)	6.5	0	0
39093090	Other amino-resins in primary forms other than poly	6.5	0	0
39095000	Polyurethanes, in primary forms	6.5	0	0
39131000	Alginic acid, its salts & esters, in primary forms	10	5	0
39151000	Waste, parings & scrap, of polymers of ethylene	6.5	0	0
39152000	Waste, parings & scrap, of polymers of styrene	6.5	5	0
39153000	Waste, parings & scrap, of polymers of vinyl chloride	6.5	0	0
39159010	Waste parings and scrap of pdyethylene glycol tevephthalate	6.5	0	0
39159090	Waste parings and scrap of other plastics	6.5	0	0

CODE	DESCRIPTION	MFN	2009	2010
39161000	Monofilament > 1mm, rods, sticks & profile shapes, of polymers of ethylene, whether or not surface worked but not otherwise worked	10	5	0
39169010	Monofilament > 1mm, rods, sticks & profile shapes, of polyamides, whether or not surface worked but not otherwise worked	10	0	0
39169090	Monofilament > 1mm, rods, sticks & profile shapes, of other plastics, whether or not surface worked but not otherwise worked	10	0	0
39172100	Tubes, pipes & hoses, rigid, of polymers of ethylene	10	0	0
39172300	Tubes, pipes & hoses, rigid, of polymers of vinyl chloride	10	5	0
39172900	Tubes, pipes & hoses, rigid, of other plastics, nes	10	0	0
39173100	Flexible tubes, pipes & hoses, with a burst pressure ≥ 27.6 MPa	10	0	0
39173900	Tubes, pipes & hoses of plastics, nes	6.5	0	0
39174000	Fittings for tubes, pipes & hoses, of plastic	10	0	0
39204300	Plate/foil/strip/sheet/film of PVC, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, containing by weight $\geq 6\%$ of plasticisers	6.5	0	0
39206900	Plate/foil/strip/sheet/film of other polyesters, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	10	0	0
39209200	Plate/foil/strip/sheet/film of polyamides, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	10	0	0
39209400	Plate/foil/strip of phenolic resins, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	10	5	0
39211210	Cellular plates, strips, sheet, film of PVC combined with textile fabrics	9	0	0
39211310	Cellular plates, strips, sheet, film of polyurethanes with textile fabrics	9	5	0
39231000	Boxes, cases, crates & similar articles of plastics	10	0	0
39232100	Sacks & bags (incl. cones) of polymers of ethylene	10	0	0
39232900	Sacks & bags (incl. cones) of other plastics (excl. ethylene)	10	0	0
39233000	Carboys, bottles, flasks & similar articles of plastics	6.5	0	0
39234000	Spools, cops, bobbins & similar supports of plastics	10	0	0
39235000	Stoppers, lids, caps & other closures of plastics	10	0	0
39239000	Articles for conveyance or packing of goods, of plastics, nes	10	0	0
39241000	Tableware & kitchenware of plastics	10	0	0
39249000	Household & toilet articles of plastics, nes	10	0	0
39261000	Office or school supplies of plastics	10	0	0
39262011	Gloves, mittens and mitts, of Poly (vinyl chloride)	10	5	0
39262019	Other gloves, mittens and mitts:	10	5	0
39262090	Articles of apparel & clothing accessories of plastics	10	5	0
39263000	Fittings for furniture, coachwork or the like of plastics	10	0	0
39269010	Machine or instruments parts of plastics	10	0	0
39269090	Articles of plastics, nes	10	0	0
40013000	Balata, gutta-percha, guayule, chicle & similar gums, in primary forms or in plates, sheets or strip	20	5	0
40069020	Other articles of unvulcanized rubber, nes	14	0	0
40070000	Vulcanized rubber thread & cord	14	0	0
40091100	Tubes, pipes, hoses of vulcanized rubber, not reinforced or otherwise combined with other materials, without fittings	10.5	0	0
40092100	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with metal, without fittings	10.5	0	0
40092200	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with metal, with fittings	10	0	0

CODE	DESCRIPTION	MFN	2009	2010
40093100	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with textile materials, without fittings	10.5	5	0
40094100	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined with other materials nes, without fittings	10.5	5	0
40094200	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined with other materials nes, with fittings	10	0	0
40103500	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	10	0	0
40111000	New pneumatic tyres, of rubber of a kind used on motor cars	10	5	0
40112000	New pneumatic tyres, of rubber of a kind used on buses or lorries	10	5	0
40114000	New pneumatic tyres, of rubber of a kind used on motorcycles	15	5	0
40115000	New pneumatic tyres, of rubber of a kind used on bicycles	20	5	0
40116100	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on agricultural or forestry vehicles and machines	17.5	5	0
40116200	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	17.5	5	0
40116300	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	17.5	5	0
40116900	New pneumatic tyres, of rubber, of herring-bone or similar tread, nes	17.5	5	0
40119200	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on agricultural or forestry vehicles and machines	25	5	0
40119300	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	25	5	0
40119400	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	25	5	0
40119900	New pneumatic tyres, of rubber, nes (excl. of herring-bone, tread)	25	0	0
40121100	Retreaded tyres of rubber, of a kind used on motor cars (including station wagons and racing cars)	20	5	0
40121200	Retreaded tyres of rubber, of a kind used on buses or lorries	20	5	0
40121300	Retreaded tyres of rubber, of a kind used on aircraft	20	5	0
40121900	Retreaded tyres of rubber, nes	20	5	0
40122010	Used pneumatic tyres of rubber used on automobiles	25	0	0
40122090	Used pneumatic tyres of rubber other than used on automobiles	25	0	0
40129020	Solid/cushion rubber tyres, etc, used on automobiles	22	5	0
40129090	Solid/cushion rubber tyres, etc, nes	22	5	0
40131000	Inner tubes, of rubber of a kind used on motor cars, buses or lorries	15	5	0
40132000	Inner tubes, of rubber of a kind used on bicycles	15	5	0
40139090	Inner tubes, of rubber, nes	15	5	0
40149000	Hygienic or pharmaceutical articles of vulcanized rubber, nes	17.5	0	0
40151900	Gloves of vulcanized rubber (excl. surgical gloves)	18	5	0
40159090	Vulcanized rubber apparel & clothing accessories, nes	15	0	0
40161090	Articles of vulcanized cellular rubber, nes	15	0	0
40169100	Floor coverings & mats of vulcanized rubber	18	5	0
40169390	Gaskets, washers & other seals of vulcanized rubber, other than for machines nes	15	0	0
40169400	Boat or dock fenders, of vulcanized rubber	18	0	0

CODE	DESCRIPTION	MFN	2009	2010
40169500	Inflatable articles, of vulcanized rubber, nes	18	5	0
40169990	Articles of vulcanized rubber, nes	10	0	0
40170020	Articles of hard rubber	15	0	0
41022110	Raw skins of sheep or lambs, pickled, but not tanned, parchment-dressed or further prepared, without wool on, have undergone a tanning which is reversible	14	5	0
41022910	Raw skins of sheep or lambs, fresh, or salted, dried, limed or otherwise preserved (excl. pickled), without wool on, have undergone a tanning which is reversible	14	5	0
41039011	Dried hides and skins of goats, have undergone a reversible tanning process	14	5	0
41039021	Other hides and skins of goats or of kids, which have undergone a reversible tanning process	14	5	0
41051010	Wet-blue sheep or lamb skin leather, without wool on, but not further prepared, whether or not split	14	5	0
41062100	Goat or kid skin leather, in the wet state(incl. wet-blue), without hair on, but not further prepared, whether or not split	14	5	0
41062200	Goat or kid skin leather, in the dry state(crust), without hair on, but not further prepared, whether or not split	14	5	0
41063110	Wet-blue swine leather, without hair on, but not further prepared, whether or not split	14	5	0
41063190	Swine leather, wet state other than wet-blue, without hair on, but not further prepared, whether or not split	14	5	0
41063200	Swine leather, dry state(crust), without hair on, but not further prepared, whether or not split	14	5	0
41064000	Leather of reptiles, tanned or crust, without hair on, but not further prepared, whether or not split	14	5	0
41069100	Leather of animals nes, in the wet state(incl. wet-blue),without hair on, but not further prepared, whether or not split	14	5	0
41069200	Leather of animals nes, in the dry state(crust), without hair on, but not further prepared, whether or not split	14	5	0
41131000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of goats or kids, without wool or hair on, whether or not split, other than leather of heading 41.14	14	5	0
41132000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of swine, without wool or hair on, whether or not split, other than leather of heading 41.14	14	5	0
41133000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of reptiles, without wool or hair on, whether or not split, other than leather of heading 41.14	14	0	0
41139000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals nes, without wool or hair on, whether or not split, other than leather of heading 41.14	14	0	0
41141000	Chamois (incl. combination chamois) leather	14	5	0
41142000	Patent leather and patent laminated leather; metallized leather	10	5	0
41151000	Composition leather with a basis of leather or leather fibre,in slabs, sheets or strip, whether or not in rolls	14	0	0
41152000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, power and flour	14	5	0

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42010000	Saddlery and harness for any animal (incl. traces, leads, knees pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	20	5	0
42021110	Trunks and suitcases with outer surface of leather, of composition leather or of patent leather	15	5	0
42021210	Trunks and suitcases with outer surface of plastics or textile materials	20	5	0
42021290	Vanity-cases, executive-cases, brief-cases, school satchels and similar containers nes, with outer surface of plastics or of textile materials	20	5	0
42021900	Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, nes (for example, with outer surface of vulcanized fibre or of paperboard)	20	5	0
42022200	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of plastic sheeting or of textile materials	10	5	0
42022900	Handbags, whether or not with shoulder strap, incl. those without handle, nes (for example, with outer surface of vulcanized fibre or of paperboard)	20	5	0
42023200	Articles of a kind normally carried in the pocket or handbag, with outer surface of plastic sheeting or of textile materials	20	5	0
42023900	Articles of a kind normally carried in the pocket or handbag, nes (for example, with outer surface of vulcanized fibre or of paperboard)	20	5	0
42029200	Tool bags, cutlery cases and containers nes, with outer surface of plastic sheeting or of textile materials	10	5	0
42029900	Tool bags, cutlery cases and containers nes, (for example, with outer surface of vulcanized fibre or of paperboard)	20	5	0
42032100	Gloves, mittens and mitts, specially designed for use in sports, of leather or of composition leather	20	5	0
42032910	Working gloves, of leather or of composition leather	20	5	0
42032990	Gloves, mittens and mitts, nes, of leather or of composition leather	20	5	0
42034000	Clothing accessories, of leather or of composition leather, nes	20	5	0
42050010	Cover of seat of leather or composition leather	12	5	0
42050090	Other articles of leather or composition leather	12	0	0
42060000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	20	5	0
43011000	Raw furskins of mink, whole, with or without head, tail or paws	15	5	0
43013000	Raw furskins 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	20	5	0
43016000	Raw furskins of fox, whole, with or without head, tail or paws	20	5	0
43018010	Raw furskins of rabbit or hare, whole, with or without head, tail or paws	20	5	0
43018090	Raw furskins, nes, with or without head, tail or paws	20	5	0
43019010	Weasel tails	20	5	0
43019090	Heads, tails, paws & other pieces or cuttings, suitable for furriers' use, nes	20	5	0
43021100	Tanned or dressed whole skins of mink, with or without head, tail or paws, not assembled	12	5	0
43021930	Tanned or dressed whole skins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, with or without head, tail or paws, not assembled	20	5	0

CODE	DESCRIPTION	MFN	2009	2010
43022000	Tanned or dressed heads, tails, paws & other pieces or cuttings, not assembled	20	5	0
43023010	Tanned or dressed whole skins and pieces or cutting thereof, of grey squirrel, ermine, marten, fox, otter, marmot and lynx, assembled	20	5	0
43023090	Tanned or dressed whole skins and pieces or cutting thereof, nes, assembled	20	5	0
43031010	Articles of apparel of furskin	23	5	0
43031020	Clothing accessories of furskin	18	5	0
43039000	Articles of furskin, nes	18	5	0
43040010	Artificial fur	18	5	0
43040020	Articles of artificial fur	18	5	0
44021000	Wood charcoal of bamboo (including shell or nut charcoal), whether or not agglomerated	10.5	5	0
44029000	Wood charcoal (including shell or nut charcoal) other than those of bamboo, whether or not agglomerated	10.5	5	0
44041000	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; chipwood and the like, coniferous	8	0	0
44042000	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; chipwood and the like, non-coniferous	8	0	0
44050000	Wood wool; wood flour	8	0	0
44081019	Coniferous wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, other than of laminated wood of plywood	4	0	0
44081020	Coniferous wood sheets for plywood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	0	0
44081090	Coniferous wood nes, sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	0	0
44083119	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, other than of laminated wood of plywood	4	0	0
44083120	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood sheets for plywood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	0	0
44083190	Other Dark Red Meranti, Light Red Meranti and Meranti Bakau, sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	0	0
44083919	Specified tropical woods nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, other than of laminated wood of plywood	4	0	0
44083920	Specified tropical wood nes sheets for plywood, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	0	0
44083990	Specified tropical wood nes, sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	4	0	0
44089012	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of temperate non-coniferous wood	3	0	0

CODE	DESCRIPTION	MFN	2009	2010
44089019	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, other than of laminated wood of plywood	3	0	0
44089021	Wood sheets for plywood,whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of temerate non-coniferous wood	3	0	0
44089029	Wood sheets for plywood,whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of other wood	3	0	0
44089091	Wood,whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of temerate non-coniferous wood	3	0	0
44089099	Wood,whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of other wood	3	0	0
44091010	Floor board strips of Coniferous	7.5	0	0
44091090	Other Coniferous wood (incl. Strips and friezes for parquet flooring, not assembled), continuously shaped (tongues, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces	7.5	0	0
44092110	Floor board strips of bamboo	4	0	0
44092190	Bamboo continuously shaped along any of its "edges, ends or faces, whether or not planed, sanded or end-jointed"	4	0	0
44092910	Floor board strips of non-coniferous other than those of bamboo	4	0	0
44092990	Non-conferous other than bamboo along any of its "edges, ends or faces, whether or not planed, sanded or end-jointed"	4	0	0
44121099	Other laminated panels of bamboo,	4	0	0
44123900	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6mm thickness	4	0	0
44129499	Other blockboard, laminboard and battenboard with at	4	0	0
44129999	Other laminated wood panels	4	0	0
44130000	Densified wood, in blocks, plates, strips or profile shapes	6	0	0
44151000	Cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood	7.5	0	0
44182000	Doors and their frames and thresholds, of wood	4	0	0
44186000	Posts and shakes	4	0	0
44187100	Assembled flooring panels for mosaic floors	4	0	0
44187200	Other assembled flooring panels, multilayer	4	0	0
44187900	Other assembled flooring panels, other than multilayer and for mosaic floors	4	0	0
44189000	Builders' joinery and carpentry of wood, nes, incl. cellular wood panels	4	0	0
45039000	Articles of natural cork, nes	10.5	5	0
48193000	Sacks and bags, having a base of a width \geq 40cm of paper	7.5	0	0
51032010	Othe waste of wool, not garnetted stock	13.5	5	0
51040010	Garnetted stock of wool	15	5	0
51111111	Woven fabrics of cashmere,Containing 85% or more by weight,Of a weight not exceeding 300g/m ²	10	5	0
51111119	Woven fabrics of carded fine animal hair,Containing 85% or more by weight,Of a weight not exceeding 300g/m ²	10	5	0
51111190	Woven fabrics, with \geq 85% carded wool or fine animal hair, \leq 300g/m ²	10	5	0
51111911	Other woven fabrics of cashmere	10	0	0
51111919	Other woven fabrics of carded fine animal hair	10	0	0

CODE	DESCRIPTION	MFN	2009	2010
51111990	Woven fabrics, with $\geq 85\%$ carded wool or fine animal hair, $>300\text{g/m}^2$	10	5	0
51112000	Woven fabrics of carded wool, mixed with man-made filaments	10	5	0
51113000	Woven fabrics of carded wool, mixed with man-made staple fibres	10	5	0
51119000	Other woven fabrics of carded wool or carded fine animal hair, nes	10	5	0
51121100	Woven fabrics with $\geq 85\%$ combed wool or fine animal hair, $\leq 200\text{g/m}^2$	10	0	0
51121900	Woven fabrics with $\geq 85\%$ combed wool or fine animal hair, $>200\text{g/m}^2$	10	5	0
51122000	Woven fabrics of combed wool, mixed with man-made filaments	10	5	0
51123000	Woven fabrics of combed wool, mixed with man-made staple fibres	10	5	0
51129000	Woven fabrics of combed wool or of combed fine animal hair, nes	10	5	0
51130000	Woven fabrics of coarse animal hair or of horsehair	10	5	0
52021000	Yarn waste of cotton	10	5	0
52029100	Garnetted stock of cotton	10	5	0
52029900	Cotton waste, nes	10	5	0
52081200	Unbleached plain cotton weave, $\geq 85\%$ cotton, $>100\text{g/m}^2$ but $\leq 200\text{g/m}^2$	10	5	0
52081900	Unbleached woven cotton fabrics, nes, with $\geq 85\%$ cotton, $\leq 200\text{g/m}^2$	10	5	0
52082200	Bleached plain cotton weave, with $\geq 85\%$ cotton, $>100\text{g/m}^2$, $\leq 200\text{g/m}^2$	10	5	0
52082300	Bleached 3 or 4-thread twill, with $\geq 85\%$ cotton, $\leq 200\text{g/m}^2$	12	5	0
52083200	Dyed plain cotton weave, with $\geq 85\%$ cotton, $>100\text{g/m}^2$, $\leq 200\text{g/m}^2$	10	5	0
52083900	Dyed woven cotton fabrics, with $\geq 85\%$ cotton, nes	10	5	0
52084100	Coloured plain cotton weave, with $\geq 85\%$ cotton, $\leq 100\text{g/m}^2$	10	5	0
52084200	Coloured plain cotton weave, with $\geq 85\%$ cotton, $>100\text{g/m}^2$, $\leq 200\text{g/m}^2$	10	5	0
52084900	Coloured woven cotton fabrics, with $\geq 85\%$ cotton, nes	10	5	0
52085200	Printed plain cotton weave, with $\geq 85\%$ cotton, $>100\text{g/m}^2$, $\leq 200\text{g/m}^2$	10	5	0
52091200	Unbleached 3 or 4-thread twill, with $\geq 85\%$ cotton, $>200\text{g/m}^2$	10	5	0
52091900	Unbleached cotton fabrics, with $\geq 85\%$ cotton, $>200\text{g/m}^2$, nes	10	5	0
52092100	Bleached plain cotton weave, with $\geq 85\%$ cotton, $>200\text{g/m}^2$	12	5	0
52092200	Bleached 3 or 4-thread twill, $\geq 85\%$ cotton, $>200\text{g/m}^2$	12	5	0
52092900	Bleached woven cotton fabrics, with $\geq 85\%$ cotton, $>200\text{g/m}^2$, nes	12	5	0
52093100	Dyed plain cotton weave, with $\geq 85\%$ cotton, $>200\text{g/m}^2$	10	5	0
52093200	Dyed 3 or 4-thread twill (incl. cross twill), with $\geq 85\%$ cotton, $>200\text{g/m}^2$	10	5	0
52093900	Dyed woven cotton fabrics, with $\geq 85\%$ cotton, $>200\text{g/m}^2$, nes	10	5	0
52094100	Coloured plain cotton weave, with $\geq 85\%$ cotton, $>200\text{g/m}^2$	10	5	0
52094200	Denim, with $\geq 85\%$ cotton, $>200\text{g/m}^2$	10	5	0
52094900	Coloured woven cotton fabrics, with $\geq 85\%$ cotton, $>200\text{g/m}^2$	10	5	0
52095100	Printed plain cotton weave, with $\geq 85\%$ cotton, $>200\text{g/m}^2$	10	5	0
52101100	Unbleached plain cotton weave, with $<85\%$ cotton, $\leq 200\text{g/m}^2$	12	5	0
52101910	Unbleached woven fabrics, 3-thread or 4-thread twill, including cross twill, with $<85\%$ cotton, $\leq 200\text{g/m}^2$	12	5	0
52101990	Other unbleached fabrics of cotton, mixed mainly or solely with man-made fibres, with $<85\%$ cotton, $\leq 200\text{g/m}^2$	12	5	0
52102100	Bleached plain cotton weave, with $<85\%$ cotton, $\leq 200\text{g/m}^2$	14	5	0
52102910	Bleached woven fabrics, 3-thread or 4-thread twill, including cross twill, with $<85\%$ cotton, $\leq 200\text{g/m}^2$	14	5	0

CODE	DESCRIPTION	MFN	2009	2010
52102990	Other bleached fabrics of cotton, mixed mainly or solely with man-made fibres, with<85% cotton, ≤200g/m2	14	5	0
52103100	Dyed plain cotton weave, with<85% cotton, ≤200g/m2	10	5	0
52103200	Dyed 3 or 4-thread twill, with<85% cotton, ≤200g/m2	10	5	0
52103900	Dyed woven cotton fabrics, nes, with<85% cotton, ≤200g/m2	10	5	0
52104100	Coloured plain cotton weave, with<85% cotton, ≤200g/m2	10	5	0
52104910	Woven fabrics of yarns of different colours, 3-thread or 4-thread twill, including cross twill, with<85% cotton, ≤200g/m2	10	5	0
52104990	Woven fabrics of yarns of different colours, mixed mainly or solely with man-made fibres, with<85% cotton, ≤200g/m2	10	5	0
52111100	Unbleached plain cotton weave, with<85% cotton, >200g/m2	12	5	0
52111200	Unbleached 3 or 4-thread twill, with<85% cotton, >200g/m2	12	5	0
52111900	Unbleached woven cotton fabrics, nes, with<85% cotton, >200g/m2	12	5	0
52112000	Bleached woven cotton fabrics, nes, with<85% cotton, >200g/m2	14	5	0
52113100	Dyed plain cotton weave, with<85% cotton, >200g/m2	10	5	0
52113200	Dyed 3 or 4-thread twill, with<85% cotton, >200g/m2	10	5	0
52113900	Dyed woven cotton fabrics, nes, with<85% cotton, >200g/m2	10	5	0
52114200	Coloured denim, with<85% cotton, >200g/m2	10	5	0
52114900	Coloured woven cotton fabrics, nes, with<85% cotton, >200g/m2	10	5	0
52121100	Unbleached woven fabrics of cotton, ≤200g/m2, nes	12	5	0
52121200	Bleached woven fabrics of cotton, ≤200g/m2, nes	14	5	0
52122100	Unbleached woven fabrics of cotton, >200g/m2, nes	12	5	0
52122200	Bleached woven fabrics of cotton, >200g/m2, nes	14	5	0
53110013	Other ramie woven fabrics, containing ≥85% ramie	12	5	0
53110015	Other ramie woven fabrics, containing <85% ramie	12	5	0
54071010	Woven fabrics of high tenacity yarn of nylon or other polyamides	10	5	0
54071020	Woven fabrics of high tenacity yarn of polyesters	10	5	0
54072000	Woven fabrics obtained from synthetic strip or the like	10	5	0
54073000	Fabrics of synthetic filament yarn specified in Note 9 to Section XI	10	5	0
54074100	Unbleached or bleached woven fabrics, ≥85% nylon...	10	5	0
54074200	Dyed woven fabrics of synthetic filament yarn, ≥85% nylon...	10	5	0
54074300	Coloured woven fabrics of synthetic filament yarn, ≥85% nylon...	10	5	0
54074400	Printed woven fabrics of synthetic filament yarn, ≥85% nylon...	10	5	0
54075100	Unbleached or bleached woven fabrics, ≥85% textured polyester	10	0	0
54075200	Dyed woven fabrics of synthetic filament yarn, ≥85% textured polyester	10	5	0
54075300	Coloured woven fabrics of synthetic yarn, ≥85% textured polyester	10	5	0
54075400	Printed woven fabrics of synthetic yarn, ≥85% textured polyester	10	5	0
54076100	Other woven fabrics of synthetic yarn, ≥85% non-textured polyester	10	0	0
54076900	Other woven fabrics of synthetic yarn, ≥85% polyester, nes	10	5	0
54077100	Unbleached or bleached woven fabrics, ≥85% synthetic filaments, nes	10	5	0
54077200	Dyed woven fabrics, ≥85% synthetic filaments, nes	10	5	0
54077300	Coloured woven fabrics, ≥85% synthetic filaments, nes	10	5	0
54077400	Printed woven fabrics, ≥85% synthetic filaments, nes	10	5	0
54078100	Unbleached or bleached woven fabrics, <85% synthetic filaments, cotton	10	5	0
54078200	Dyed woven fabrics, <85% synthetic filaments, mixed with cotton	10	5	0
54078300	Coloured woven fabrics, <85% synthetic filaments, mixed with cotton	10	5	0
54078400	Printed woven fabrics, <85% synthetic filaments, mixed with cotton	10	5	0
54079100	Unbleached or bleached woven fabrics of synthetic filament yarn, nes	10	5	0

CODE	DESCRIPTION	MFN	2009	2010
54079200	Dyed woven fabrics of synthetic filament yarn, nes	10	5	0
54079300	Coloured woven fabrics of synthetic filament yarn, nes	10	5	0
54079400	Printed woven fabrics of synthetic filament yarn, nes	10	5	0
54081000	Woven fabrics of high tenacity filamnt yarn of viscose rayon	10	5	0
54082110	Unbleached/bleachd woven fabrics, ≥85% of viscose rayon filament	12	5	0
54082120	Unbleached/bleachd woven fabrics, ≥85% of cellulose acetate filament	12	5	0
54082190	Unbleached/bleachd wovn fabrics, ≥85% of othr artificial filaments	12	5	0
54082210	Dyed woven fabrics, ≥85% of viscose rayon filament	10	5	0
54082220	Dyed woven fabrics, ≥85% of cellulose acetate filament	10	5	0
54082290	Dyed woven fabrics, ≥85% of other artificial filaments	10	5	0
54082310	Coloured woven fabrics, ≥85% of viscose rayon filament	10	5	0
54082320	Coloured woven fabrics, ≥85% of cellulose acetate filament	10	5	0
54082390	Coloured woven fabrics, ≥85% of other artificial filaments	10	5	0
54082410	Printed woven fabrics, ≥85% of viscose rayon filament	10	5	0
54082420	Printed woven fabrics, ≥85% of cellulose acetate filament	10	5	0
54082490	Printed woven fabrics, ≥85% artificial filaments	10	5	0
54083100	Unbleached or bleached woven fabrics of artificial filament yarn, nes	10	5	0
54083200	Dyed woven fabrics of artificial filament yarn, nes	10	5	0
54083300	Coloured woven fabrics of artificial filament yarn, nes	10	5	0
54083400	Printed woven fabrics of artificial filament yarn, nes	10	5	0
55121100	Unbleached or bleached woven fabrics, ≥85% polyester staple fibres	18	5	0
55121900	Printed, dyed or coloured woven fabrics, ≥85% polyester staple fibres	10	0	0
55122100	Unbleached or bleached woven fabrics, ≥85% acrylic... staple fibres	13	5	0
55122900	Printed, dyed or coloured woven fabrics, ≥85% acrylic.. staple fibres	10	5	0
55129100	Unbleached or bleached woven fabrics, ≥85% synthetic staple fib, nes	18	5	0
55129900	Printed, dyed, coloured woven fabrics, ≥85% synthetic fibres, nes	10	5	0
55131110	Unblchd plain weave fabric, <85% polyster staple fib+cottn, ≤170g/m2	16	5	0
55131120	Bleachd plain weave fabric, <85% polyster stple fib+cotton, ≤170g/m2	15	5	0
55131210	Unblchd 3, 4-thread twill, <85% polyster staple fib+cottn, ≤170g/m2	16	5	0
55131220	Bleachd 3,4-thread twill, <85% polyester staple fib+cottn, ≤170g/m2	18	5	0
55131310	Unblchd woven fabric nes, <85% polyester staple fib+cotton, ≤170g/m2	16	5	0
55131320	Bleachd woven fabric nes, <85% polyester staple fib+cotton, ≤170g/m2	18	5	0
55131900	Woven fabrics, <85% synthetic staple fibres + cotton, nes, ≤170g/m2	18	5	0
55132100	Dyed plain weave fabrics, <85% polyester fibres + cotton, ≤170g/m2	10	5	0
55132310	Dyed cross twill woven fabrics, <85% polyester fibres + cotton, ≤170g/m2	10	5	0
55132390	Other dyed fabrics, <85% polyester fibres + cotton, ≤170g/m2	10	5	0
55132900	Dyed woven fabrics, <85% synthetic fibres + cotton, nes, ≤170g/m2	10	5	0
55133100	Coloured plain weave fabrics of polyester staple fibres, <85% polyester fibres+cotton, ≤170g/m2	10	5	0
55133910	Coloured cross twill woven fabrics, <85% polyester fibres+cotton, ≤170g/m2	10	5	0
55133920	Other coloured woven fabrics of polyester staple fibres, <85% polyester fibres+cotton, ≤170g/m2	10	5	0

CODE	DESCRIPTION	MFN	2009	2010
55133990	Other coloured woven fabrics, <85% polyester fibres+cotton, ≤170g/m2	10	5	0
55134100	Printed plain weave fabrics,<85% polyester fibres + cotton, ≤170g/m2	10	5	0
55134910	Printed cross twill woven fabrics,<85% polyester fibres + cotton, ≤170g/m2	10	5	0
55134920	Other printed woven fabrics of polyester staple fibres, <85% polyester fibres+cotton, ≤170g/m2	10	5	0
55134990	Other printed woven fabrics,<85% synthetic fibres + cotton, nes, ≤170g/m2	10	5	0
55141110	Unblchd plain weave fabric,<85% polyster staple fib+cottn, >170g/m2	16	5	0
55141120	Bleachd plain weave fabric,<85% polyster staple fib+cottn, >170g/m2	18	5	0
55141210	Unblchd 3,4-thread twill,<85% polyester staple fib+cotton, >170g/m2	16	5	0
55141220	Bleachd 3,4-thread twill,<85% polyester staple fib+cotton, >170g/m2	18	5	0
55141911	Other unbleached woven fabrics of polyester staple fibres, <85% polyester staple fib+cotton, >170g/m2	16	5	0
55141912	Other bleached woven fabrics of polyester staple fibres, <85% polyester staple fib+cotton, >170g/m2	18	5	0
55141990	Woven fabrics of synthetic staple fibres, unbleached or bleached, <85% polyester staple fib+cotton, >170g/m2	16	5	0
55142100	Dyed plain weave fabrics,<85% polyester fibres + cotton, >170g/m2	10	5	0
55142200	Dyed 3 or 4-thread twill,<85% polyester fibres + cotton, >170g/m2	10	5	0
55142300	Dyed woven fabrics, nes,<85% polyester fibres + cotton, >170g/m2	10	5	0
55142900	Dyed woven fabrics,<85% synthetic fibres + cotton, nes, >170g/m2	10	5	0
55143010	Coloured plain weave fabrics,<85% polyester fibres + cotton, >170g/m2	10	5	0
55143020	Coloured 3 or 4-thread twill,<85% polyester fibres + cotton, >170g/m2	10	5	0
55143030	Coloured woven fabrics, nes,<85% polyester fibres + cotton, >170g/m2	10	5	0
55143090	Coloured woven fabrics,<85% synthetic fibres + cotton, nes, >170g/m2	10	5	0
55144100	Printed plain weave fabrics,<85% polyester fibres+cotton, >170g/m2	10	5	0
55144200	Printed 3 or 4-thread twill,<85% polyester fibres+cotton, >170g/m2	10	5	0
55144300	Printed woven fabrics, nes,<85% polyester fibres+cotton, >170g/m2	10	5	0
55144900	Printed woven fabrics,<85% synthetic fibres+cotton, nes, >170g/m2	10	5	0
55151100	Woven fabrics,<85% polyester staple fibres with viscose rayon fibres	10	0	0
55151200	Woven fabrics of polyester staple fibres mixed wit man-made filaments	10	5	0
55151300	Woven fabrics of polyester staple fibres, mixed with wool...	10	5	0
55151900	Woven fabrics of polyester staple fibres, nes	10	5	0
55152100	Woven fabrics of acrylic or modacrylic fibres with man-made filaments	10	5	0
55152200	Woven fabrics of acrylic or modacrylic fibres mixed with wool...	12	5	0
55152900	Woven fabrics of acrylic or modacrylic staple fibres, nes	10	5	0
55159100	Woven fabrics of synthetic staple fibres nes, with man-made filaments	10	5	0

CODE	DESCRIPTION	MFN	2009	2010
55159900	Woven fabrics of synthetic staple fibres, nes	10	5	0
55161100	Unbleached or bleached woven fabrics, ≥85% artificial staple fibres	12	5	0
55161200	Dyed woven fabrics, ≥85% artificial staple fibres	10	5	0
55161300	Coloured woven fabrics, ≥85% artificial staple fibres	10	5	0
55161400	Printed woven fabrics, ≥85% artificial staple fibres	10	5	0
55162100	Unbl or bl woven fabrics, <85% artificial fibres, with man-made filaments	12	5	0
55162200	Dyed woven fabrics, <85% artificial fibres, with man-made filaments	10	5	0
55162300	Coloured woven fabrics, <85% artific fibres, with man-made filaments	10	5	0
55162400	Printed woven fabrics, <85% artific fibres, with man-made filaments	10	5	0
55163100	unbl or bl woven fabrics, <85% artificial fibres, with wool...	12	5	0
55163200	Dyed woven fabrics, <85% artificial fibres, with wool...	10	5	0
55163300	Coloured woven fabrics, <85% artificial staple fibres, with wool...	10	5	0
55163400	Printed woven fabrics, <85% artificial staple fibres, with wool...	10	5	0
55164100	Unbl or bl woven fabrics, <85% artificial staple fibres, mixed with cotton	12	5	0
55164200	Dyed woven fabrics, <85% artificial staple fibres, mixed with cotton	12	5	0
55164300	Coloured woven fabrics, <85% artificial staple fibres mixed w cotton	10	5	0
55164400	Printed woven fabrics, <85% artificial staple fibres mixed wi cotton	10	5	0
55169100	Unbl or bl woven fabrics, artificial staple fibres, nes	12	5	0
55169200	Dyed woven fabrics, artificial staple fibres, nes	10	5	0
55169300	Coloured woven fabrics, artificial staple fibres, nes	10	5	0
55169400	Printed woven fabrics, artificial staple fibres, nes	10	5	0
56012100	Cotton wadding & articles thereof	10	5	0
56012210	Cigarette filter tipsof man-made fibres	12	5	0
56012290	Other wadding of man-made fibres & articles thereof, nes	12	5	0
56012900	Wadding & articles of wadding, nes	10	5	0
56013000	Textile flock & dust & mill neps	10	5	0
56021000	Needleloom felt & stitch-bonded fibre fabrics	10	5	0
56022100	Felt of wool or fine animal hair (excl. impregnated, coated, etc)	10	5	0
56022900	Felt of textile materials (excl. impregnated, coated, etc)	10	5	0
56029000	Felt, nes	10	5	0
56031110	Nonwovens of man-made filament, ≤25g/m2, coated, etc.	10	5	0
56031190	Nonwovens of man-made filament, ≤25g/m2, not coated, etc.	10	5	0
56031210	Nonwovens of man-made filament, >25g/m2 but ≤70g/m2, coated, etc.	10	5	0
56031290	Nonwovens of man-made filament, >25g/m2 but ≤70g/m2, not coated, etc.	10	5	0
56031310	Nonwovens of man-made filament, >70g/m2 but ≤150g/m2, coated, etc.	10	5	0
56031390	Nonwovens of man-made filament, >70g/m2 but ≤150g/m2, not coated, etc.	10	5	0
56031410	Nonwovens of man-made filament, >150g/m2, coated, etc.	10	5	0
56031490	Nonwovens of man-made filament, >150g/m2, not coated, etc.	10	5	0
56039110	Nonwovens of other materials, ≤25g/m2, coated, etc.	10	5	0
56039190	Nonwovens of other materials, ≤25g/m2, not coated, etc.	10	5	0
56039210	Nonwovens of other materials, >25g/m2 but ≤70g/m2, coated, etc.	10	5	0
56039310	Nonwovens of other materials, >70g/m2 but ≤150g/m2, coated, etc.	10	5	0
56039390	Nonwovens of other materials, >70g/m2 but ≤150g/m2, not coated, etc.	10	5	0
56039410	Nonwovens of other materials, >150g/m2, coated, etc.	10	5	0
56039490	Nonwovens of other materials, >150g/m2, not coated, etc.	10	5	0

CODE	DESCRIPTION	MFN	2009	2010
56081900	Knotted netting of man-made textile materials (excl. fishing nets)	12	5	0
57011000	Carpets & other textile floor coverings, of wool..., knotted	14	5	0
57019010	Floor coverings of man-made textile fibres, knotted	16	5	0
57019020	Floor coverings of silk	14	5	0
57019090	Floor coverings of other textile fibres, nes, knotted	14	5	0
57021000	Kelem, Schumacks, Karamanie & other similar hand-woven rugs	14	5	0
57022000	Floor coverings of coconut fibres (coir)	14	5	0
57023100	Pile floor coverings of wool..., woven, not made up	10	5	0
57023200	Pile floor coverings of man-made textiles, woven, not made up	16	5	0
57023900	Pile floor coverings of other textiles, woven, not made up, nes	14	5	0
57024100	Pile floor coverings of wool..., woven, made up	10	5	0
57024200	Pile floor coverings of man-made textiles, woven, made up	10	5	0
57024900	Pile floor coverings of other textiles, woven, made up, nes	14	5	0
57025010	Carpets and other textile floor coverings, not of pile construction, of wool or fine animal hair, not made up	14	5	0
57025020	Carpets and other textile floor coverings, not of pile construction, of man-made textile materials, not made up	16	5	0
57025090	Carpets and other textile floor coverings, not of pile construction, of other textile materials, not made up	14	5	0
57029100	Non-pile floor coverings of wool..., woven, made up	14	5	0
57029200	Non-pile floor coverings of man-made textiles, woven, made up	16	5	0
57029900	Non-pile floor coverings of textile materials, woven, made up, nes	14	5	0
57031000	Tufted floor coverings of wool or of fine animal hair	14	5	0
57032000	Tufted floor coverings of nylon or other polyamides	10	5	0
57033000	Tufted floor coverings of man-made textile materials, nes	10	5	0
57039000	Tufted floor coverings of other textiles, nes	14	5	0
57041000	Carpet tiles $\leq 0.3m^2$, of felt, not tufted or flocked	14	5	0
57049000	Floor coverings of felt, nes, not tufted or flocked	10	5	0
57050010	Other floor coverings of wool or fine animal hair, nes	14	5	0
57050020	Other floor coverings of man-made textile fibres, nes	10	5	0
57050090	Other textile floor coverings, nes	14	5	0
58011000	Woven pile fabrics & chenille fabrics of wool or fine animal hair	10	5	0
58012100	Uncut weft pile fabrics of cotton	12	5	0
58013100	Uncut weft pile fabrics of man-made fibres, nes	10	5	0
58013200	Cut corduroy of man-made fibres, nes	10	5	0
58013300	Weft pile fabrics of man-made fibres, nes	10	5	0
58013400	Warp pile fabrics, epingle (uncut), of man-made fibres	10	5	0
58013500	Warp pile fabrics, cut, of man-made fibres, nes	10	5	0
58013600	Chenille fabrics of man-made fibres, nes	10	5	0
58019010	Woven pile & chenille fabrics of silk or silk waste	10	5	0
58019090	Woven pile & chenille fabrics of other textile materials, nes	10	5	0
58021100	Unbleached terry towelling & similar woven terry fabrics, of cotton	12	5	0
58022010	Woven terry fabrics of silk or silk waste	12	5	0
58022020	Woven terry fabrics of wool or fine animal hair	12	5	0
58022030	Woven terry fabrics of man-made fibres	14	5	0
58022090	Woven terry fabrics of other textile materials, nes	12	5	0
58023010	Tufted textile fabrics of silk or silk waste	10	5	0
58023020	Tufted textile fabrics of wool or fine animal hair	10	5	0
58023040	Tufted textile fabrics of man-made fibres	10	5	0
58023090	Tufted textile fabrics of other textile materials	10	5	0
58030020	Gauze of silk or silk waste	10	5	0
58030030	Gauze of man-made fibres	10	5	0

CODE	DESCRIPTION	MFN	2009	2010
58030090	Gauze of other textile materials	10	5	0
58041010	Tulles & other net fabrics of silk or silk waste	10	5	0
58041030	Tulles & other net fabrics of man-made fibres	12	5	0
58041090	Tulles & other net fabrics of other textile materials, nes	10	5	0
58042100	Lace of man-made fibres in piece/strips/motifs, machine made	10	5	0
58042910	Lace of silk or silk waste in piece/strips/motifs, machine made	10	5	0
58042990	Lace of other textiles in piece/strips/motifs, machine made, nes	10	5	0
58043000	Hand-made lace in pieces, in strips or in motifs	10	5	0
58050010	Needle-worked tapestries	12	5	0
58050090	Hand-woven tapestries of the type Gobelins, Flandres, etc	12	5	0
58061090	Narrow woven pile/chenille fabrics of other textl materials, nes	10	5	0
58062000	Narrow woven fabrics, with $\geq 5\%$ elastomeric yarn or rubber thread	10	5	0
58063200	Narrow woven fabrics of man-made fibres, nes	10	0	0
58063910	Narrow woven fabrics of silk or silk waste, nes	10	5	0
58063920	Narrow woven fabrics of wool or fine animal hair, nes	10	5	0
58063990	Narrow woven fabrics of other textile materials, nes	10	5	0
58064090	Fabrics of warp without weft by adhesive, of othr textl materials	10	5	0
58071000	Labels, badges... of textiles, woven, in piece..., not embriodered	10	0	0
58079000	Labels, badges... of textiles, unwoven, in piece..., not embriodered	10	5	0
58081000	Braids, in the piece	10	5	0
58089000	Ornamental trimmings in the piece; tassels, pompons, etc, nes	10	5	0
58090010	Woven fabrics of metal thread/metallized yarn with cotton, nes	10	5	0
58090020	Wovn fabrics of metal thread/metlized yarn with man-made fibres, nes	10	5	0
58090090	Woven fabrics of metal thread/metallized yarn, nes	10	5	0
58101000	Embroidery without visible ground	10	5	0
58109100	Cotton embroidery, in the piece, in strips or in motifs	10	5	0
58109200	Embroidery of man-made fibres, in the piece, in strips or in motifs	10	5	0
58109900	Embroidery of other textiles, in the piece, in strips or in motifs	10	5	0
58110010	Quilted products of silk or silk waste, in the piece	10	5	0
58110020	Quilted products of woll or fine animal hair, in the piece	10	5	0
58110040	Quilted products of man-made fibres, in the piece	12	5	0
58110090	Quilted products of other textile materials nes, in the piece	10	5	0
59011010	Fabrics of cotton or bast fibres, coated with gum for books	10	5	0
59011020	Fabrics of man-made fibres, coated with gum for books	10	5	0
59011090	Fabrics of other textile materials, coated with gum for books	10	5	0
59021000	Tyre cord fabric of high tenacity yarn of nylon or other polyamides	10	5	0
59022000	Tyre cord fabric of high tenacity yarn of polyesters	10	5	0
59031020	Textile imitation leather treated with polyvinyl chloride	10	5	0
59031090	Other textile fabrics treated with polyvinyl chloride	10	5	0
59032020	Textile imitation leather treated with polyurethane	10	5	0
59032090	Other textile fabrics treated with polyurethane	10	5	0
59039020	Textile imitation leater treated with other plastics, nes	10	5	0
59039090	Other textile fabrics treated with other plastics, nes	10	0	0
59041000	Linoleum	14	5	0
59049000	Floor coverings with coating... on a textile backing, nes	14	5	0
59050000	Textile wall coverings	10	5	0
59061090	Other rubberized textile adhesive tape of a width ≤ 20 cm	10	5	0
59069100	Rubberized textile fabrics, knitted or crocheted	10	5	0
59069990	Other rubberized textile fabrics, not knitted or crocheted, nes	10	0	0
59070090	Textile fabrics, nes, otherwise impregnated, coated...	10	5	0
60011000	Long pile fabrics, knitted or crocheted	10	5	0

CODE	DESCRIPTION	MFN	2009	2010
60012200	Looped pile fabrics of man-made fibres, knitted or crocheted	10	5	0
60012900	Looped pile fabrics of textile materials, knitted or crocheted	12	5	0
60019200	Pile fabrics of man-made fibres, nes, knitted or crocheted	10	5	0
60019900	Pile fabrics of textile materials, nes, knitted or crocheted	12	5	0
60024020	Knitted/crocheted fabrics of silk, wid≤30cm, ≥5%, elastomeric yarn	10	5	0
60024030	Knitted/crocheted fabrics of synthetic fibres, wid≤30cm, elastomeric yarn ≥5%	10	5	0
60024040	Knitted/crocheted fabrics of artificial fibres, wid≤30cm, elastomeric yarn ≥5%	10	5	0
60024090	Other knitted/crocheted fabrics, width≤30cm, ≥5%, elastomeric yarn	10	5	0
60029020	Knitted/crocheted fabrics of silk, wid≤30cm, ≥5%, elastomeric rubber thread	10	5	0
60029030	Knitted/crocheted fabrics of synthetic fibres, wid≤30cm, ≥5%, elastomeric rubber thread	10	5	0
60029040	Knitted/crocheted fabrics of artificial fibres, wid≤30cm, ≥5%, elastomeric rubber thread	10	5	0
60029090	Knitted/crocheted fabrics of silk, wid≤30cm, ≥5%, elastomeric rubber thread	10	5	0
60031000	Knitted/crocheted fabrics of wool or fine animal hair, wid≤30cm, <5%	10	5	0
60033000	Knitted/crocheted fabrics of synthetic fibres, wid≤30cm, <5%	10	5	0
60034000	Knitted/crocheted fabrics of artificial fibres, wid≤30cm, <5%	10	5	0
60039000	Knitted/crocheted fabrics of fabrics, nes, wid≤30cm, <5%	10	5	0
60041010	Knitted/crocheted fabrics of cotton, wid>30cm, elastomeric yarn ≥5%	10	5	0
60041020	Knitted/crocheted fabrics of silk, wid>30cm, elastomeric yarn ≥5%	10	5	0
60041030	Knitted/crocheted fabrics of synthetic fibres, wid>30cm, elastomeric yarn ≥5%	10	5	0
60041040	Knitted/crocheted fabrics of artificial fibres, wid>30cm, elastomeric yarn ≥5%	10	5	0
60041090	Knitted/crocheted fabrics, wid>30cm, elastomeric yarn ≥5%	10	5	0
60049020	Knitted/crocheted fabrics of silk, wid>30cm, ≥5%, elastomeric rubber thread	10	5	0
60049030	Knitted/crocheted fabrics of synthetic fibres, wid>30cm, ≥5%, elastomeric rubber thread	10	5	0
60049040	Knitted/crocheted fabrics of artificial fibres, wid>30cm, ≥5%, elastomeric rubber thread	10	5	0
60049090	Knitted/crocheted fabrics, wid>30cm, ≥5%, elastomeric rubber thread	10	5	0
60053100	Other warp knit fabrics of unbleached or bleached synthetic fibres	10	5	0
60053200	Other warp knit fabrics of dyed synthetic fibres	10	5	0
60053300	Other warp knit fabrics of synthetic fibres of yarns of different colours	10	5	0
60053400	Other warp knit fabrics of printed synthetic fibres	10	5	0
60054100	Other warp knit fabrics of unbleached or bleached artificial fibres	10	5	0
60054200	Other warp knit fabrics of dyed artificial fibres	10	5	0
60054300	Other warp knit fabrics of artificial fibres of yarns of different colours	10	5	0
60054400	Other warp knit fabrics of printed artificial fibres	10	5	0
60059010	Other warp knit fabrics of wool or fine animal hair	12	5	0
60059090	Other warp knit fabrics, other than those of cotton, synthetic fibres, artificial fibres and wool	12	5	0
60061000	Other knitted/crocheted fabrics of wool or fine animal hair, nes	12	5	0

CODE	DESCRIPTION	MFN	2009	2010
60062200	Other knitted/crocheted fabrics of dyed cotton, nes	10	0	0
60062300	Other knitted/crocheted fabrics of cotton of yarns of different colours	10	5	0
60063100	Other knitted/crocheted fabrics of unbleached/bleached synthetic fibres	10	5	0
60063200	Other knitted/crocheted fabrics of dyed synthetic fibres, nes	10	5	0
60063300	Other knitted/crocheted fabrics of synthetic fibres of different colors	10	5	0
60063400	Other knitted/crocheted fabrics of printed synthetic fibres, nes	10	5	0
60064100	Other knitted/crocheted fabrics of unbleached/bleached artificial fibres	10	5	0
60064200	Other knitted/crocheted fabrics of dyed artificial fibres, nes	10	5	0
60064300	Other knitted/crocheted fabrics of artificial fibres of different colors	10	5	0
60064400	Other knitted or crocheted fabrics of printed artificial fibres	10	5	0
60069000	Other knitted or crocheted fabrics, nes	12	5	0
61012000	Men's or boys' overcoats, etc, of cotton, knitted or crocheted	17.5	5	0
61013000	Men's or boys' overcoats, etc, of man-made fibres, knitted or crocheted	17.5	5	0
61019010	Men's or boys' overcoats, etc, of wool or fine animal hair, knitted or crocheted	25	0	0
61019090	Men's or boys' overcoats, etc, of other textiles, knitted or crocheted	17.5	5	0
61021000	Woman's or girls' overcoats, etc, of wool..., knitted or crocheted	25	0	0
61022000	Woman's or girls' overcoats, etc, of cotton, knitted or crocheted	17.5	5	0
61023000	Woman's or girls' overcoats, etc, of man-made fibres, knitted/crocheted	17.5	5	0
61029000	Woman's or girls' overcoats, etc, of other textiles, knitted/crocheted	20	5	0
61031010	Men's or boys' suits of wool or fine animals hair, knitted or crocheted	25	0	0
61031020	Men's or boys' suits of synthetic fibres, knitted or crocheted	25	0	0
61031090	Men's or boys' suits of other textiles, knitted or crocheted	17.5	5	0
61032200	Men's or boys' ensembles of cotton, knitted or crocheted	20	5	0
61032300	Men's or boys' ensembles of synthetic fibres, knitted or crocheted	25	0	0
61032910	Men's or boys' ensembles of wool or fine animal hair, knitted or crocheted	25	5	0
61032990	Men's or boys' ensembles of other textiles, knitted or crocheted	25	0	0
61033100	Men's or boys' jackets & blazers of wool..., knitted or crocheted	16	5	0
61033200	Men's or boys' jackets & blazers of cotton, knitted or crocheted	16	5	0
61033300	Men's or boys' jackets... of synthetic fibres, knitted or crocheted	19	5	0
61033900	Men's or boys' jackets... of other textiles, nes, knitted/crocheted	16	5	0
61034100	Men's or boys' trousers, etc, of wool..., knitted or crocheted	16	5	0
61034200	Men's or boys' trousers, etc, of cotton, knitted or crocheted	16	5	0
61034300	Men's or boys' trousers, etc, of synthetic fibres, knitted/crocheted	17.5	5	0
61034900	Men's or boys' trousers, etc, of other textiles, knitted/crocheted	16	5	0
61041300	Women's or girls' suits of synthetic fibres, knitted or crocheted	25	0	0
61041910	Women's or girls' suits of wool or fine animal hair, knitted or crocheted	17.5	5	0
61041920	Women's or girls' suits of cotton, knitted or crocheted	17.5	5	0
61041990	Women's or girls' suits of other textiles, nes, knitted/crocheted	17.5	5	0
61042200	Women's or girls' ensembles, of cotton, knitted or crocheted	17.5	5	0
61042300	Women's or girls' ensembles, of synthetic fibres, knitted/crocheted	25	0	0
61042910	Women's or girls' suits of cotton, knitted or crocheted	17.5	5	0
61042990	Women's or girls' ensembles, of other textiles, knitted/crocheted	15	5	0
61043100	Women's or girls' jackets, of wool..., knitted or crocheted	16	5	0
61043200	Women's or girls' jackets, of cotton, knitted or crocheted	16	5	0

CODE	DESCRIPTION	MFN	2009	2010
61043300	Women's or girls' jackets, of synthetic fibres, knitted/crocheted	19	5	0
61043900	Woman's or girls' jackets, of other textiles, knitted or crocheted	16	5	0
61044100	Dresses of wool or fine animal hair, knitted or crocheted	16	5	0
61044200	Dresses of cotton, knitted or crocheted	16	5	0
61044300	Dresses of synthetic fibres, knitted or crocheted	17.5	5	0
61044400	Dresses of artificial fibres, knitted or crocheted	16	5	0
61044900	Dresses of other textile material, nes, knitted or crocheted	16	5	0
61045100	Skirts & divided skirts of wool or fine hair, knitted or crocheted	14	5	0
61045200	Skirts & divided skirts of cotton, knitted or crocheted	14	5	0
61045300	Skirts & divided skirts of synthetic fibres, knitted or crocheted	16	5	0
61045900	Skirts & divided skirts of other textiles, nes, knitted or crocheted	14	5	0
61046100	Women's or girls' trousers, etc, of wool..., knitted or crocheted	16	5	0
61046200	Women's or girls' trousers, etc, of cotton, knitted or crocheted	16	5	0
61046300	Women's or girls' trousers, etc, of synthetic, knitted or crocheted	17.5	0	0
61046900	Women's or girls' trousers, etc, of other textile, knitted/crocheted	16	5	0
61051000	Men's or boys' shirts of cotton, knitted or crocheted	16	5	0
61052000	Men's or boys' shirts of man-made fibres, knitted or crocheted	17.5	5	0
61059000	Men's or boys' shirts of other textiles, nes, knitted or crocheted	16	5	0
61061000	Women's or girls' blouses, etc, of cotton, knitted or crocheted	16	5	0
61062000	Women's or girls' blouses, etc, of man-made fibres, knitted/crocheted	17.5	5	0
61069000	Women's or girls' blouses, etc, of other textiles, knitted/crocheted	16	5	0
61071100	Men's or boys' underpants & briefs of cotton, knitted or crocheted	14	5	0
61071200	Men's or boys' underpants, etc, of man-made fibres, knitted/crocheted	16	5	0
61071910	Men's or boys' underpants, etc, of silk or silk waste, knitted/crocheted	14	5	0
61071990	Men's or boys' underpants, etc, of other textiles, knitted/crocheted	14	5	0
61072100	Men's or boys' pyjamas of cotton, knitted or crocheted	14	5	0
61072200	Men's or boys' pyjamas of man-made fibres, knitted or crocheted	16	5	0
61072910	Men's or boys' pyjamas of silk or silk waste, knitted or crocheted	14	5	0
61072990	Men's or boys' pyjamas of other textiles, nes, knitted or crocheted	14	5	0
61079100	Men's or boys' dressing gowns, etc, of cotton, knitted or crocheted	14	5	0
61079910	Men's or boys' dressing gowns, etc, of man-made fibres, knitted or crocheted	16	5	0
61079990	Men's or boys' dressing gowns, etc, of other textiles, nes, knitted or crocheted	14	5	0
61081100	Women's/girls' slips, etc, of man-made fibres, knitted or crocheted	16	5	0
61081910	Women's/girls' slips, etc, of cotton, knitted or crocheted	14	5	0
61081920	Women's/girls' slips, etc, of silk or silk waste, knitted or crocheted	14	5	0
61081990	Women's/girls' slips, etc, of other textil materials, knitted/crocheted	14	5	0
61082100	Women's or girls' briefs & panties of cotton, knitted or crocheted	14	5	0
61082200	Women's or girls' briefs, etc, of man-made fibres, knitted/crocheted	16	5	0
61082910	Women's or girls' briefs, etc, of silk or silk waste, knitted/crocheted	14	5	0
61082990	Women's or girls' briefs, etc, of other textiles, knitted/crocheted	14	5	0
61083100	Women's or girls' nighties..., etc, of cotton, knitted or crocheted	14	5	0
61083200	Women's or girls' pyjamas, etc, of man-made fibres, knitted/crocheted	16	5	0
61083910	Women's or girls' pyjamas, etc, of silk or silk waste, knitted/crocheted	14	5	0
61083990	Women's or girls' nighties, etc, of other textiles, knitted/crocheted	14	5	0
61089100	Women's or girls' dressing gowns..., of cotton, knitted/crocheted	14	5	0
61089200	Women's or girls' dressing gowns of man-made fibre, knitted/crocheted	16	5	0
61089900	Women's or girls' dressing gowns of other textiles, knitted/crocheted	14	5	0
61091000	T-shirts, singlets & other vests, of cotton, knitted or crocheted	14	5	0

CODE	DESCRIPTION	MFN	2009	2010
61099010	T-shirts, singlets, etc, of silk or silk waste, knitted/crocheted	14	5	0
61099090	T-shirts, singlets, etc, of other textiles, nes, knitted/crocheted	14	0	0
61101100	Jerseys, pullovers, etc, of wool, knitted or crocheted	14	5	0
61101200	Jerseys, pullovers, etc, of cashmere, knitted or crocheted	14	5	0
61101910	Jerseys, pullovers, etc, of other goats hair, knitted/crocheted	14	5	0
61101920	Jerseys, pullovers, etc, of rabbit or hare hair, knitted/crocheted	14	5	0
61101990	Jerseys, pullovers, etc, of other animal fine hair nes, knit/crochtd	14	5	0
61102000	Jerseys, pullovers, etc, of cotton, knitted or crocheted	14	5	0
61103000	Jerseys, pullovers, etc, of man-made fibres, knitted or crocheted	16	5	0
61109010	Jerseys, pullovers, etc, of silk or silk waste, knitted or crocheted	14	5	0
61109090	Jerseys, pullovers, etc, of other textiles, knitted or crocheted	14	5	0
61112000	Babies' garments, etc, of cotton, knitted or crocheted	14	5	0
61113000	Babies' garments, etc, of synthetic fibres, knitted or crocheted	16	5	0
61119010	Babies' garments, etc, of wool or fine animal hair, knitted or crocheted	14	5	0
61119090	Babies' garments, etc, of other textiles, knitted or crocheted	14	5	0
61121100	Track-suits of cotton, knitted or crocheted	16	5	0
61121200	Track-suits of synthetic fibres, knitted or crocheted	17.5	5	0
61121900	Track-suits of other textiles, knitted or crocheted	16	5	0
61122010	Ski-suits, of cotton, knitted or crocheted	16	5	0
61122090	Ski-suits, of other textile materials, knitted or crocheted	19	5	0
61123100	Men's or boys' swimwear of synthetic fibres, knitted or crocheted	17.5	5	0
61123900	Men's or boys' swimwear of other textiles, knitted or crocheted	16	5	0
61124100	Women's or girls' swimwear of synthetic fibres, knitted or crocheted	17.5	5	0
61124900	Women's or girls' swimwear of other textiles, knitted or crocheted	16	5	0
61130000	Garments of knitted or crocheted fabrics of 59.03, 59.06, 59.07	16	5	0
61142000	Garments of cotton, knitted or crocheted, nes	16	5	0
61143000	Garments of man-made fibres, knitted or crocheted, nes	17.5	0	0
61149010	Garments of wool or fine animal hair, knitted or crocheted, nes	16	5	0
61149090	Garments of other textiles, knitted or crocheted	16	5	0
61151000	Stockings, gradually press tighted	16	5	0
61152100	Panty hose and tights of synthetic fibres, measuring per single yarn less than 67 decitex	16	5	0
61152200	Panty hose and tights of synthetic fibres, measuring per single yarn 67 decitex or more	16	5	0
61152910	Panty hose and tights of cotton, knitted or crocheted	14	5	0
61152990	Panty hose and tights of other textile materials, knitted or crocheted	14	5	0
61153000	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	14	5	0
61159400	Panty hose, tights, stockings, etc., of wool or fine animal hair, knitted or crocheted	14	5	0
61159500	Panty hose, tights, stockings, etc., of cotton, knitted or crocheted	14	5	0
61159600	Panty hose, tights, stockings, etc., of synthetic fibres, knitted or crocheted	16	5	0
61159900	Hosiery & footwear, of other textiles, knitted or crocheted, nes	14	5	0
61161000	Gloves, impregnated... with plastics or rubber, knitted or crocheted	14	5	0
61169100	Gloves, mittens & mitts, of wool..., knitted or crocheted	14	5	0
61169200	Gloves, mittens & mitts, of cotton, knitted or crocheted	14	5	0
61169300	Gloves, mittens & mitts, of synthetic fibres, knitted or crocheted	16	5	0
61169900	Gloves, mittens & mitts, of other textiles, knitted or crocheted	14	5	0
61171000	Shawls, scarves, mufflers, mantillas, veils, etc, knitted/crocheted	14	5	0
61178010	Ties, bow ties and cravats, knitted or crocheted	14	0	0

CODE	DESCRIPTION	MFN	2009	2010
61178090	Other parts of garments or of clothing accessories, knitted or crocheted	14	0	0
61179000	Parts of garments or clothing accessories, knitted or crocheted	14	0	0
62011100	Men's or boys' overcoats, etc, of wool or fine animal hair	16	5	0
62011210	Men's or boys' overcoats, etc, of cotton, stuffed with down	16	5	0
62011290	Men's or boys' overcoats, etc, of cotton, nes	16	5	0
62011310	Men's or boys' overcoats, etc, of man-made fibres, down stuffed	17.5	5	0
62011390	Men's or boys' overcoats, etc, of man-made fibres, nes	17.5	5	0
62011900	Men's or boys' overcoats, etc, of other textiles, nes	16	5	0
62019100	Men's or boys' anoraks, wind-cheaters, etc, of wool/fine animal hair	16	5	0
62019210	Men's or boys' anoraks, wind-cheaters, etc, of cotton, down stuffed	16	5	0
62019290	Men's or boys' anoraks, wind-cheaters, etc, of cotton, nes	16	5	0
62019310	Men's/boys' anoraks, wind-cheaters..., of man-made fib, down stuffed	17.5	5	0
62019390	Men's or boys' anoraks, wind-cheaters, etc, of man-made fibres, nes	17.5	5	0
62019900	Men's or boys' anoraks, wind-cheaters, etc, of other textiles, nes	16	5	0
62021100	Woman's or girls' overcoats, etc, of wool or fine animal hair	16	5	0
62021210	Woman's or girls' overcoats, etc, of cotton, stuffed with down	16	5	0
62021290	Woman's or girls' overcoats, etc, of cotton, nes	16	5	0
62021310	Woman's or girls' overcoats, etc, of man-made fibres, down stuffed	19	5	0
62021390	Woman's or girls' overcoats, etc, of man-made fibres, nes	19	5	0
62021900	Woman's or girls' overcoats, etc, of other textiles, nes	16	5	0
62029100	Woman's or girls' anoraks, wind-cheaters, etc, of wool...	16	5	0
62029210	Woman's or girls' anoraks, wind-cheaters..., of cotton, down stuffd	16	5	0
62029290	Woman's or girls' anoraks, wind-cheaters..., of cotton, nes	16	5	0
62029310	Woman's/girls' anoraks,wind-cheaters..., of man-made fib, down stuffd	17.5	5	0
62029390	Woman's or girls' anoraks, wind-cheaters..., of man-made fibres, nes	17.5	5	0
62029900	Woman's or girls' anoraks, wind-cheaters, etc, of other textiles, nes	16	5	0
62031100	Men's or boys' suits of wool or fine animal hair	17.5	5	0
62031200	Men's or boys' suits of synthetic fibres	17.5	5	0
62031910	Men's or boys' suits of silk or silk waste	17.5	5	0
62031990	Men's or boys' suits of other textiles, nes	17.5	5	0
62032200	Men's or boys' ensembles of cotton	17.5	5	0
62032300	Men's or boys' ensembles of synthetic fibres	17.5	5	0
62032910	Men's or boys' ensembles of silk or silk waste	17.5	5	0
62032920	Men's or boys' ensembles of wool or fine animal hair	17.5	5	0
62032990	Men's or boys' ensembles of other textiles, nes	17.5	5	0
62033100	Men's or boys' jackets & blazers of wool or fine animal hair	16	5	0
62033200	Men's or boys' jackets & blazers of cotton	16	5	0
62033300	Men's or boys' jackets & blazers of synthetic fibres	17.5	5	0
62033910	Men's or boys' jackets & blazers of silk or silk waste	16	5	0
62033990	Men's or boys' jackets & blazers of other textl materials, nes	16	5	0
62034100	Men's or boys' trousers, breeches, etc, of wool or fine animal hair	16	5	0
62034210	Men's or boys' arabian trousers, breeches of cotton	16	5	0
62034290	Men's or boys' trousers, breeches, nes, of cotton	16	5	0
62034310	Men's or boys' arabian trousers, breeches of synthetic fibres	17.5	5	0
62034390	Men's or boys' trousers, breeches, nes, of synthetic fibres	17.5	5	0
62034910	Men's or boys' arabian trousers, breeches of oth textile fibres	16	5	0
62034990	Men's or boys' trousers, breeches, nes, of oth textile fibres	16	5	0
62041100	Women's or girls' suits of wool or fine animal hair	17.5	5	0
62041200	Women's or girls' suits of cotton	17.5	5	0
62041300	Women's or girls' suits of synthetic fibres	17.5	5	0

CODE	DESCRIPTION	MFN	2009	2010
62041910	Women's or girls' suits of silk or silk waste	17.5	5	0
62041990	Women's or girls' suits of other textiles, nes	17.5	5	0
62042100	Women's or girls' ensembles of wool or fine animal hair	17.5	5	0
62042200	Women's or girls' ensembles of cotton	17.5	5	0
62042300	Women's or girls' ensembles of synthetic fibres	20	5	0
62042910	Women's or girls' ensembles of silk or silk waste	20	5	0
62042990	Women's or girls' ensembles of other textile materials, nes	14	5	0
62043100	Women's or girls' jackets & blazers of wool or fine animal hair	16	5	0
62043200	Women's or girls' jackets & blazers of cotton	16	5	0
62043300	Women's or girls' jackets & blazers of synthetic fibres	17.5	5	0
62043910	Women's or girls' jackets of silk or silk waste	16	5	0
62043990	Women's or girls' jackets of other textiles, nes	16	5	0
62044100	Dresses of wool or fine animal hair	16	5	0
62044200	Dresses of cotton	16	5	0
62044300	Dresses of synthetic fibres	17.5	5	0
62044400	Dresses of artificial fibres	16	5	0
62044910	Women's or girls' dresses of silk or silk waste	16	5	0
62044990	Women's or girls' dresses of other textile materials, nes	16	5	0
62045100	Skirts & divided skirts of wool or fine animal hair	14	5	0
62045200	Skirts & divided skirts of cotton	14	5	0
62045300	Skirts & divided skirts of synthetic fibres	16	5	0
62045910	Women's or girls' skirts of silk or silk waste	14	5	0
62045990	Women's or girls' skirts of other textile materials, nes	14	5	0
62046100	Women's or girls' trousers/breeches, etc, of wool/fine animal hair	16	5	0
62046200	Women's or girls' trousers, breeches, etc, of cotton	16	5	0
62046300	Women's or girls' trousers, breeches, etc, of synthetic fibres	17.5	5	0
62046900	Women's or girls' trousers, breeches, etc, of other textiles, nes	16	5	0
62052000	Men's or boys' shirts of cotton	16	5	0
62053000	Men's or boys' shirts of man-made fibres	16	5	0
62059010	Men's or boys' shirts of silk or silk waste	16	5	0
62059020	Men's or boys' shirts of wool or fine animal hair	16	5	0
62059090	Men's or boys' shirts of other textile materials, nes	16	5	0
62061000	Women's or girls' blouses, shirts, etc, of silk or silk waste	16	5	0
62062000	Women's or girls' blouses, shirts, etc, of wool or fine animal hair	16	5	0
62063000	Women's or girls' blouses, shirts, etc, of cotton	16	5	0
62064000	Women's or girls' blouses, shirts, etc, of man-made fibres	17.5	5	0
62069000	Women's or girls' blouses, shirts, etc, of other textiles, nes	16	5	0
62071100	Men's or boys' underpants & briefs of cotton	14	5	0
62071910	Men's or boys' underpants & briefs of silk or silk waste	14	5	0
62071920	Men's or boys' underpants & briefs of man-made fibres	16	5	0
62071990	Men's or boys' underpants & briefs of oth textile materials, nes	14	5	0
62072100	Men's or boys' nightshirts & pyjamas of cotton	14	5	0
62072200	Men's or boys' nightshirts & pyjamas of man-made fibres	16	5	0
62072910	Men's or boys' nightshirts & pyjamas of silk or silk waste	14	5	0
62072990	Men's or boys' nightshirts & pyjamas of oth textl materials, nes	14	5	0
62079100	Men's or boys' singlets, dressing gowns, etc, of cotton	14	5	0
62079910	Men's or boys' singlets,dressing gowns, etc, of silk or silk waste	14	5	0
62079920	Men's or boys' singlets,dressing gowns, etc, of man-made fibres	16	5	0
62079990	Men's or boys' singlets,dressing gowns etc, of oth textl materl, nes	14	5	0
62081100	Women's or girls' slips & petticoats of man-made fibres	16	5	0
62081910	Women's or girls' slips & petticoats of silk or silk waste	14	5	0
62081920	Women's or girls' slips & petticoats of cotton	14	5	0

CODE	DESCRIPTION	MFN	2009	2010
62081990	Women's or girls' slips & petticoats of oth textl materials, nes	14	5	0
62082100	Women's or girls' nightdresses & pyjamas of cotton	14	5	0
62082200	Women's or girls' nightdresses & pyjamas of man-made fibres	16	5	0
62082910	Women's or girls' nightdresses & pyjamas of silk or silk waste	14	5	0
62082990	Women's or girls' nightdresses & pyjamas of oth textl materls, nes	14	5	0
62089100	Women's or girls' dressing gowns, panties, etc, of cotton	14	5	0
62089200	Women's or girls' dressing gowns, panties, etc, of man-made fibres	16	5	0
62089910	Women's or girls' dressing gowns, panties..., of silk or silk waste	14	5	0
62089990	Women's or girls' dressing gowns/panties..., of oth textiles, nes	14	5	0
62092010	Babies' napkins (diapers) of cotton	14	5	0
62092090	Babies' garments & clothing accessories of cotton	14	5	0
62093000	Babies' garments & clothing accessories of synthetic fibres	16	5	0
62099010	Babies' garments & clothing accessories of wool or fine animal hair	14	5	0
62099090	Babies' garments & clothing accessories of other textiles	14	5	0
62101010	Garments of felt or nonwoven, ofwool or fine animal hair	16	5	0
62101020	Garments of felt or nonwoven, of cotton or bast fibres	16	5	0
62101030	Garments of felt or nonwoven, of man-made fibres	17.5	5	0
62101090	Garments of felt or nonwoven, of other textiles	16	5	0
62102000	Garments of 6201.11 to 19, from fabrics of 59.03, 59.06 or 59.07	16	5	0
62103000	Garments of 6202.11 to 19, from fabrics of 59.03, 59.06 or 59.07	16	5	0
62104000	Men's or boys' garments of fabrics of 59.03, 59.06 or 59.07	16	5	0
62105000	Women's or girls' garments of fabrics of 59.03, 59.06 or 59.07	16	5	0
62111100	Men's or boys' swimwear	16	5	0
62111200	Women's or girls' swimwear	16	5	0
62112010	Ski suits of cotton	16	5	0
62112090	Ski suits of other textile materials	19	5	0
62113210	Men's or boys' arabian robes of cotton	16	5	0
62113220	Men's or boys' sports wear of cotton	16	5	0
62113290	Men's or boys' garments of cotton, nes	16	5	0
62113310	Men's or boys' arabian robes of man-made fibres	17.5	5	0
62113320	Men's or boys' sports wear of arabian robes	18	5	0
62113390	Men's or boys' garments of man-made fibres, nes	17.5	5	0
62113910	Men's or boys' garments of silk or silk waste, nes	16	5	0
62113920	Men's or boys' garments of wool or fine animal hair, nes	16	5	0
62113990	Men's or boys' garments of other textiles, nes	16	5	0
62114100	Women's or girls' garments of wool or fine animal hair	16	5	0
62114210	Women's or girls' sports wear of cotton	16	5	0
62114290	Women's or girls' garments of cotton, nes	16	5	0
62114310	Women's or girls' sports wear of arabian robes	17.5	5	0
62114390	Women's or girls' garments of man-made fibres, nes	17.5	5	0
62114910	Women's or girls' garments of silk or silk waste, nes	16	5	0
62114990	Women's or girls' garments of other textiles, nes	16	5	0
62121010	Brassieres, of man-made fibres	16	5	0
62121090	Brassieres, of other textiles	14	5	0
62122010	Girdles & panty-girdles, of man-made fibres	16	5	0
62122090	Girdles & panty-girdles, of other textiles	14	5	0
62123010	Corselettes, of man-made fibres	16	5	0
62123090	Corselettes, of other textiles	14	5	0
62129010	Braces, suspenders and the like, of man-made fibres	16	5	0
62129090	Braces, suspenders and the like, of other textiles, nes	14	5	0
62132010	Handkerchiefs of cotton, embroidered	14	5	0
62132090	Handkerchiefs of cotton, nes	14	5	0

CODE	DESCRIPTION	MFN	2009	2010
62139020	Embroidered handkerchiefs of other textiles, nes	14	5	0
62139090	Handkerchiefs of other textiles, nes	14	5	0
62141000	Shawls, scarves, mufflers, mantillas, veils, etc, of silk/silk waste	14	5	0
62142000	Shawls, scarves, mufflers, mantillas, veils, etc, of wool...	14	5	0
62143000	Shawls, scarves, mufflers, mantillas, veils, etc, of synthetic fibr	16	5	0
62144000	Shawls, scarves, mufflers, mantillas, veils, etc, of artificial fib	14	5	0
62149000	Shawls, scarves, mufflers, mantillas, veils, etc, of oth textls nes	14	5	0
62151000	Ties, bow ties & cravats of silk or silk waste	14	5	0
62152000	Ties, bow ties & cravats of man-made fibres	16	5	0
62159000	Ties, bow ties & cravats of other textiles, nes	14	5	0
62160000	Gloves, mittens & mitts	14	5	0
62171010	Stocking, socks and sockettes	14	5	0
62171020	Kimono belts	14	5	0
62171090	Other made up clothing accessories, nes	14	0	0
62179000	Parts of garments or of clothing accessories, nes	14	5	0
63011000	Electric blankets	16	5	0
63012000	Blankets (excl. electric blankets) & travelling rugs, of wool...	16	5	0
63013000	Blankets (excl. electric blankets) & travelling rugs, of cotton	16	5	0
63014000	Blankets (excl. electric blankets), etc, of synthetic fibres	17.5	5	0
63019000	Other blankets & travelling rugs, nes	16	5	0
63021010	Bed linen, of cotton, knitted or crocheted	14	5	0
63021090	Bed linen, of other textiles, knitted or crocheted	14	5	0
63022110	Printed cotton bed sheets, not knitted or crocheted	14	5	0
63022190	Other printed cotton bed-linen, not knitted or crocheted	14	5	0
63022210	Printed bed sheets of man-made fibres, not knitted or crocheted	16	5	0
63022290	Other printed bed-linen of man-made fibres, not knitted or crocheted	16	5	0
63022910	Printed bed-linen of silk or silk waste, not knitted or crocheted	14	5	0
63022920	Printed bed-linen of bast fibres, not knitted or crocheted	14	5	0
63022990	Printed bed-linen of other textiles, nes, not knitted or crocheted	14	5	0
63023110	Embroidered cotton bed linen, not knit,crochtd or printed	14	5	0
63023191	Cotton bed sheets,not knitted, crocheted, printed or embroider	14	5	0
63023192	Cotton towelling coverlets, not knit, crochtd, printd or embroid	14	5	0
63023199	Other cotton bed linen, not knit, crochtd, printd or embroid, nes	14	5	0
63023210	Embroiderd bed linen of man-made fibres, not knit,crocht or print	16	5	0
63023290	Othr bed linen of man-made fibres,not knit, crocht,printd or embroid	16	5	0
63023910	Bed linen of silk or silk waste, not knit,crochtd or printd, nes	14	5	0
63023921	Embroiderd bed linen of bast fibres,not knit, crochtd or printd	14	5	0
63023929	Other bed linen of bast fibres,not knit,crochtd,print or embroid	14	5	0
63023991	Embroiderd bed linen of other textls,not knit, crocht or print	14	5	0
63023999	Bed linen of oth textls, not knit,crocht,printd or embroiderd, nes	14	5	0
63024010	Table linen, handmade, knitted or crocheted	14	5	0
63024090	Table linen, machine-made, knitted or crocheted	14	5	0
63025110	Table linen of cotton, embroidered, not knitted or crocheted	14	5	0
63025190	Table linen of cotton, not embroidered, knitted or crocheted	14	5	0
63025310	Table linen of man-made fibres, embroidered, not knit or crocheted	14	5	0
63025390	Table linen of man-made fibres, not embroid, knitted or crocheted	16	5	0
63025911	Table linen of flax, embroidered, not knitted or crocheted	14	5	0
63025919	Table linen of flax, not embroidered, not knitted or crocheted	14	5	0
63025990	Table linen of other textiles, knitted or crocheted	14	5	0
63026010	Bath towels of cotton terry fabrics	14	5	0
63026090	Other toilet linen & kitchen linen of cotton terry fabrics	14	5	0
63029100	Toilet linen & kitchen linen of cotton, nes	14	5	0

CODE	DESCRIPTION	MFN	2009	2010
63029300	Toilet linen & kitchen linen of man-made fibres, nes	16	5	0
63029910	Toilet linen & kitchen linen of flax, nes	14	5	0
63029990	Toilet linen & kitchen linen of other textiles, nes	14	5	0
63031210	Curtains & interior blinds; valances of synthetic fibres, knitted	16	5	0
63031220	Curtains & interior blinds; valances of synthetic fibres, crocheted	16	5	0
63031931	Curtains & interior blinds; valances of cotton, knitted	14	5	0
63031932	Curtains & interior blinds; valances of cotton, crocheted	14	5	0
63031991	Curtains and interior blinds; valances of other textile materials, knitted	14	5	0
63031992	Curtains and interior blinds; valances of other textile materials, crocheted	14	5	0
63039100	Curtains & interior blinds; valances of cotton, not knit or crochtd	14	5	0
63039200	Curtains & interior blinds; valances of synthc fibres, not knit or crochtd	16	5	0
63039900	Curtains & interior blinds; valances of oth textiles, not knit or crochtd	14	5	0
63041121	Bedspreads, hand - knitted	14	5	0
63041129	Bedspreads, machine - knitted	14	5	0
63041131	Bedspreads, hand- crocheted	14	5	0
63041139	Bedspreads, machine-crocheted	14	5	0
63041910	Bedspreads of silk or silk waste, not knitted or crocheted	14	5	0
63041921	Embroiderd bedspreads of cotton or bast fibres, not knit or crocheted	14	5	0
63041929	Nonembroid bedspreads of cotton or bast fibs, not knitd or crocheted	14	5	0
63041931	Embroiderd bedspreads of man-made fibres,not knitted or crocheted	16	5	0
63041939	Nonembroid bedspreads of man-made fibres, not knitted or crocheted	16	5	0
63041991	Embroiderd bedspreads of other textls nes,not knitted or crocheted	14	5	0
63041999	Nonembroid bedspreads of other textls nes, not knitted or crocheted	14	5	0
63049121	Furnishing articles, nes, hand - knitted	14	5	0
63049129	Furnishing articles, nes, machine - knitted	14	5	0
63049131	Furnishing articles, nes, hand - crocheted	14	5	0
63049139	Furnishing articles, nes, machine - crochted	14	5	0
63049210	Embroiderd cotton furnishing articles, nes, not knit or crochtd	14	5	0
63049290	Nonembroid cotton furnishing artcils nes, not knitted or crocheted	14	5	0
63049310	Embroiderd furnishng artcls of synthetic fibs, not knit or crochtd	16	5	0
63049390	Nonembroid furnshng artcls of synthetc fib nes, not knit or crochtd	16	5	0
63049910	Furnishing articles of silk or silk waste, not knitted or crocheted	14	5	0
63049921	Embroiderd furnshng artcls of bast fibs, not knitted or crocheted	14	5	0
63049929	Nonembroid furnishng artcils of bast fibs, not knitted or crocheted	14	5	0
63049990	Furnishing articles of other textiles, nes, not knitted or crocheted	14	5	0
63052000	Sacks & bags, used for packing goods, of cotton	16	5	0
63053200	Flexible intermediate bulk containers of man-made textile materials	16	5	0
63053300	Sacks & bags, of polyethylene or polypropylene strip or the like	16	5	0
63053900	Sacks & bags, used for packing goods, of man-made textile fibrs nes	16	5	0
63059000	Sacks & bags, used for packing goods, of other textiles, nes	14	5	0
63061200	Tarpaulins, awnings & sunblinds, of synthetic fibres	16	5	0
63061910	Tarpaulins, awnings & sunblinds, of bast fibres	14	5	0
63061920	Tarpaulins, awning & sunblinds, of cotton	14	5	0
63061990	Tarpaulins, awnings & sunblinds, of other textiles, nes	14	5	0
63062200	Tents of synthetic fibres	16	5	0

CODE	DESCRIPTION	MFN	2009	2010
63062910	Tents of cotton	14	5	0
63062990	Tents of other textile materials	14	5	0
63063010	Sails of synthetic fibres	16	5	0
63063090	Sails of other textile materials	14	5	0
63064010	Pneumatic mattresses of cotton	14	5	0
63064020	Pneumatic mattresses of synthetic fibres	16	5	0
63064090	Pneumatic mattresses of other textile materials	14	5	0
63069100	Camping goods, of cotton (excl. tents)	14	5	0
63069910	Camping goods of bast fibres (excl.tents)	14	5	0
63069920	Camping goods of man-made fibres (excl.tents)	16	5	0
63069990	Camping goods of other textiles, nes (excl. tents)	14	5	0
63071000	Floor-cloths, dish-cloths, dusters & similar cleaning cloths	14	0	0
63072000	Life-jackets & life-belts	14	5	0
63079000	Made up articles (incl. dress patterns), nes	14	0	0
63080000	Sets of woven fabric & yarn, for making up into rugs, etc, prs	14	5	0
63090000	Worn clothing & other worn articles	14	5	0
63101000	Used/new rags, worn out scrap twine, cordage, rope, etc, sorted	14	0	0
63109000	Used/new rags, worn out scrap twine, cordage, rope, etc, not sorted	14	5	0
64011000	Waterproof footwear incorporating a protective metal toe-cap...	24	5	0
64019200	Waterproof footwear covering the ankle but not the knee	24	5	0
64019900	Waterproof footwear (not covering the ankle)	24	5	0
64021900	Sport footwear, nes, of rubber or plastics	24	5	0
64022000	Footwear with thongs plugged into soles, of rubber or plastics	24	5	0
64029100	Footwear, nes, covering the ankle of rubber or plastics	24	5	0
64029900	Footwear, nes, not covering the ankle, of rubber or plastics	24	5	0
64031200	Ski-boots, etc, with rubber/plastics/leather.. soles, leather uppers	24	5	0
64031900	Sports footwear, with rubber/plastics/leather..soles, leather uppers	15	5	0
64032000	Sandles, with leather soles & straps (over instep, around big toe)	24	5	0
64034000	Footwear, with a metal toe-cap, leather uppers	24	5	0
64039111	footwear covering the ankle,but no part of the calf, with insoles of a length less than 24 cm	10	5	0
64039119	footwear covering the ankle,but no part of the calf	10	5	0
64039191	footwear covering the ankle,with insoles of a length less than 24 cm	10	5	0
64039199	Footwear with rubber... soles & leather uppers, covering the ankle	10	5	0
64039900	Footwear with rubber... soles, leather uppers, not covering the ankle	10	5	0
64041100	Sports footwear,with rubber or plastic soles & textile uppers	24	5	0
64041900	Other footwear,with rubber or plastic soles & textile uppers	24	5	0
64042000	Footwear with leather or composition leather soles & textile uppers	24	5	0
64051000	Footwear, nes, with leather or composition leather uppers	24	5	0
64052000	Footwear, nes, with textile uppers	22	5	0
64059000	Footwear, nes	15	5	0
64061000	Uppers & parts thereof (excl. stiffeners)	15	5	0
64062000	Outer soles & heels of rubber or plastics	15	5	0
64069100	Wooden parts of footwear (excl. uppers, outer soles & heels)	15	5	0
64069900	Non-wood parts of footwear (excl. uppers, outer soles & heels)	15	5	0
65010000	Hat-forms, hat bodies & hoods of felt; plateaux & manchons of felt	22	5	0
65020000	Hat-shapes, plaited or made by assembling strips of any material	20	5	0
65040000	Hats & other headgear, plaited or assembled by strips of any material	20	5	0
65059010	Hats & other headgear, crocheted	20	5	0
65059020	Felt hats and other felt headgear	22	5	0
65059090	Hats & other headgear, knitted or made up from textil fabric in piece	20	5	0

CODE	DESCRIPTION	MFN	2009	2010
65069990	Hats & other headgear, of other materials, nes	24	5	0
65070000	Head-bands, linings, covers, hat foundations, etc, for headgear	24	5	0
66011000	Garden or similar umbrellas	14	5	0
66032000	Umbrella frames, including frames mounted on shafts (sticks)	14	5	0
66039000	Parts, trimmings & accessories of articles of 66.01 or 66.02	14	5	0
67010000	Prepared skins of birds with feathers or down, feathers, etc	20	5	0
67021000	Artificial flowers, foliage & fruit & articles thereof of plastics	20	5	0
67029010	Artificial flowers, etc & articles thereof, of feather	20	5	0
67029020	Artificial flowers, etc & articles thereof, of silk or silk waste	24	5	0
67029030	Artificial flowers, etc & articles thereof, of man-made fibres	24	5	0
67029090	Artificial flowers, etc & articles thereof, of other materials, nes	20	5	0
67030000	Human hair, dressed, etc; animal hair & synthetic materials for wigs	20	0	0
67041100	Complete wigs of synthetic textile materials	25	0	0
67041900	False beards, eyebrows & eyelashes, etc, of synthetic fibres	25	0	0
67042000	Wigs, false beards, eyebrows, etc & articles, nes, of human hair	15	5	0
67049000	Wigs, false beards, eyebrows, etc, nes	25	0	0
68010000	Setts, curbstones & flagstones of natural stone (except slate)	12	5	0
68021010	Tiles etc of marble, side<7cm; artificial colored granuls,powder	24	5	0
68021090	Other tiles etc, side<7cm;artificial colored granules,powder	20	5	0
68022120	Monumental/building stone of Travertine, cut/sawn flat or even	24	5	0
68022190	Monumental/building stone of travertine/alabaster, cut flat or even	24	5	0
68022910	Other calcareous stone and articles thereof, simply cut or swan, with a flat or even surface	24	5	0
68022990	Other monumental or building stone and articles thereof, simply cut or swan, with a flat or even surface	15	5	0
68029110	Carvings of marble, travertine and alabaster	24	5	0
68029210	Carvings of calcareous stone	24	5	0
68029310	Carvings of granite	24	5	0
68029910	Carvings of other stones, nes	24	5	0
68029990	Worked building stone and articles thereof, nes	24	5	0
68030010	Worked slate & articles of slate	20	5	0
68030090	Worked slate & articles of agglomerated slate	20	5	0
68061000	Slag wool, rock wool & sim mineral wools in bulk, sheets or rolls	10.5	5	0
68062000	Exfoliatd vermiculite, expand clays, foamd slag&sim expand mineral mat	10.5	5	0
68071000	Asphalt or similar material articles, in rolls	12	0	0
68079000	Asphalt or similar material articles nes	12	5	0
68080000	Panels, boards...of veg fbr, straw etc agglomeratd with mineral binders	10.5	5	0
68091100	Plaster boards etc not ornamntl faced/reinforced w/ paper/paperboard	28	0	0
68091900	Plaster boards etc not ornamental faced/reinforced nes	25	0	0
68099000	Articles of plaster or compositions based on plaster nes	25	0	0
68101100	Building blocks & bricks of cement, concrete/artificial stone	10.5	5	0
68101910	Tiles, flagstones & similar art. Of artificial stone	10.5	5	0
68101990	Tiles, flagstones & similar art. Of cement/concrete stone	10.5	5	0
68109110	Reinforced concrete and prestressed concrete tubes, pipes, rods, plates, piles and siminar articles	10.5	5	0
68109190	Other prefabricated structura componets for building or civil engineering	10.5	5	0
68109990	Articles of cement, of concrete or of artificial stone, nes	10.5	5	0
68114020	Sheets, panels, tiles and similar articles containing asbestos	10.5	5	0
68118200	Sheets, panels, tiles and similar articles not containing asbestos	10.5	5	0

CODE	DESCRIPTION	MFN	2009	2010
68128000	Articles of crocidolite and its mixtures	10.5	5	0
68129100	Clothing, clothing accessories, footwear and headgear of crocidolite and mixtures	10.5	5	0
68129200	Paper, millboard and felt of crocidolite and mixtures	10.5	5	0
68129300	Compressed asbestos fibre jointing, in sheets or rolls, other than paper and clothing	10.5	5	0
68132090	Friction material and articles thereof containing asbestos	12	5	0
68138900	Friction material and articles thereof not containing asbestos	12	5	0
68141000	Mica plate/sheet/strip, agglomerated/reconstituted on support or not	10.5	5	0
68149000	Worked mica & articles of mica nes	10.5	5	0
68151000	Non-electrical articles of graphite or other carbon	15	5	0
68152000	Articles of peat	15	5	0
68159100	Articles containing magnesite, dolomite or chromite	15	5	0
68159910	Carbon fibres and articles of carbon fibres	17.5	0	0
68159990	Articles of stone or of other mineral substances nes	17.5	5	0
69041000	Building bricks	15	5	0
69049000	Ceramic flooring blocks, support or filler tiles & the like	24.5	5	0
69051000	Roofing tiles, ceramic	24.5	5	0
69059000	Chimney-pots, cowls, chimney liners etc&oth ceramic constructnl goods	24.5	5	0
69060000	Ceramic pipes, conduits, guttering & pipe fittings	15	0	0
69071000	Tiles, cubes & sim<7 cm rect or not etc, unglazed ceramics	24.5	5	0
69079000	Tiles, cubes & sim nes, unglazed ceramics	12	5	0
69081000	Tiles, cubes & sim<7 cm rect or not etc, glazed ceramics	12	5	0
69089000	Tiles, cubes & sim nes, glazed ceramics	12	5	0
69099000	Ceramic troughs, tubes etc used in agriculture, ceramic pots etc	21	5	0
69101000	Ceramic sinks, wash basins & sim sanitary fixturs of porcelain/china	10	5	0
69109000	Ceramic sinks, wash basins etc & similar sanitary fixtures nes	10	5	0
69111010	Tableware of porcelain or china	12	5	0
69111020	Kitchenware of porcelain or china	15	5	0
69119000	Household articles nes & toilet articles of porcelain or china	24.5	5	0
69120010	Ceramic tableware	15	5	0
69120090	Ceramic kitchenware and other household or toilet articles nes	15	5	0
69131000	Statuettes & other ornamental articles of porcelain or china	15	5	0
69139000	Statuettes & other ornamental articles of ceramics nes	15	5	0
69141000	Articles of porcelain or china nes	24.5	5	0
69149000	Articles of ceramics nes	10	5	0
70010000	Cullet & other waste & scrap of glass; glass in the mass	12	5	0
70021000	Balls, glass exc microspheres of No 70.18	12	5	0
70022090	Other glass rods	12	5	0
70023190	Tubes of fused quartz or other fused silica, nes	14	5	0
70023200	Tubes of glass linear coef of exp≤5 X 10-6 per Kelvin withn 0C-300C	12	5	0
70023900	Tubes of glass nes	12	5	0
70031200	Cast gls sheets non-wired coloured etc havng absorb/reflectng layer	15	5	0
70031900	Cast glass sheets non-wired nes	17.5	5	0
70032000	Cast glass sheets wired	15	5	0
70033000	Cast glass profiles	15	5	0
70042000	Drawn glass sheets, coloured etc having absorbing/reflecting layer	17.5	5	0
70049000	Drawn glass in sheets nes	17.5	0	0
70051000	Float gls etc in sheets, non-wired having absorbent/reflecting layer	15	5	0
70052100	Float glass etc in sheets, non-wired coloured throughout the mass etc	15	5	0

CODE	DESCRIPTION	MFN	2009	2010
70052900	Float glass etc in sheets, non-wired nes	15	5	0
70053000	Float glass etc in sheets, wired	17.5	5	0
70060000	Glass of 70.03, 70.04, 70.05 bent, edge-worked etc not framed etc	15	0	0
70071900	Other toughened safety glass, nes	14	5	0
70072190	Laminated safety glass, for vehicles	20	5	0
70072900	Other laminated safety glass, nes	14	5	0
70080010	Sealed or vacuum insulating glass	14	5	0
70080090	Other multiple-walled insulating units of glass	14	5	0
70091000	Rear-view mirrors for vehicles	10	5	0
70099100	Glass mirrors, unframed	21	5	0
70099200	Glass mirrors, framed	12	5	0
70101000	Ampoules of glass conveyance or packing	14	5	0
70102000	Stoppers/lids/other closures of glass	14	5	0
70109010	Carboys/bottles/flasks etc of glass, > 1 l	14	5	0
70109020	Carboys/bottles/flasks etc of glass, >0.33 l but ≤1 l	14	5	0
70109030	Carboys/bottles/flasks etc of glass, >0.15 l but ≤0.33 l	14	5	0
70109090	Carboys/bottles/flasks etc of glass, ≤0.15 l	14	5	0
70111000	Glass envelopes (including bulbs/tubes) for electric lighting	21	5	0
70119090	Glass envelopes (incl. bulbs/tubes) nes	21	5	0
70131000	Glassware of a kind used for table kitchen, etc of glass-ceramics	24.5	5	0
70132200	Stemware drinking glasses of lead crystal	24.5	5	0
70132800	Stemware drinking glasses, other than of glass-ceramics and of lead crystal	8	5	0
70133300	Other drinking glasses, of lead crystal, other than of glass-ceramics	24.5	5	0
70133700	Other drinking glasses, other than of glass-ceramics and of lead crystal	8	5	0
70134100	Glassware of a kind used for table kitchen, etc, of lead crystal	24.5	5	0
70134200	Glassware of a kind used for table kitchen, etc, of glass having a small linear coefficient of expansion	10	5	0
70134900	Other glassware of a kind used for table kitchen, etc	10	5	0
70139100	Glassware nes of lead crystal (other than that of 70.10 or 70.18)	10	5	0
70139900	Glassware nes (other than that of 70.10 or 70.18)	10	5	0
70140010	Optical elements of glass for optical instruments, not optically worked	10	5	0
70140090	Signalling glassware (excl. 70.15), not optically worked	17.5	5	0
70151010	Glasses for corrective photochromic spectacles, not optically worked	21	5	0
70151090	Other glasses for corrective spectacles, not optically worked	17.5	5	0
70159010	Clock or watch glasses, curved/bent not optically worked	17.5	5	0
70159020	Glasses for non-corrective photochromic spectacles, not optically worked	18	5	0
70159090	Other glasses, curved/bent, not optically worked, nes	12	5	0
70161000	Glass cubes and other glass smallwares backed or not for mosaics or decorative purposes	22	5	0
70169010	Leaded lights and the like	24	5	0
70169090	Glass paving blocks, etc for building; foam glass blocks, etc	18	5	0
70181000	Glass beads, imitation pearls/precious or semi-precious stones	10	5	0
70182000	Glass microspheres not exceeding 1 mm in diameter	20	5	0
70189000	Glass eyes, statuettes and other ornaments of lamp-worked glass	20	5	0
70191100	Chopped strands of glass, length ≤ 50mm	12	5	0
70191200	Rovings of glass	12	5	0
70193200	Thin sheets (voiles) of glass fibres	14	5	0

CODE	DESCRIPTION	MFN	2009	2010
70193900	Webs, mattresses, boards & similar nonwoven products of glass fibres	10.5	5	0
70194000	Woven fabrics of glass rovings	12	5	0
70195100	Other woven fabrics of glass fibres, width \leq 30cm	12	5	0
70195200	Oth woven fabrics of glass fib, w>30cm,<250g/m2, single yarn \leq 136tex	12	0	0
70195900	Woven fabrics of glass fibres, nes	12	0	0
70200011	Conductivity glass, for technical uses	10.5	5	0
70200012	Glass umbrella for insulator, for technical uses	10.5	5	0
70200019	Other articles of glass, for technical uses	10.5	0	0
70200091	Glass inners for vacuum flasks or for other vacuum vessels	21	5	0
70200099	Other articles of glass, not for technical uses	15	0	0
71011011	Tahitian pearls, natural, ungraded	21	5	0
71011019	Other pearls,natural, ungraded	21	5	0
71011091	Tahitian pearls, natural	21	5	0
71011099	Other pearls,natural,	21	5	0
71012110	Pearls cultured unworked, not graded	21	5	0
71012190	Pearls cultured unworked, graded	21	5	0
71012210	Pearls cultured worked, not graded	21	5	0
71012290	Pearls cultured worked, graded	21	5	0
71070000	Base metals clad with silver, semi-manufactured	10.5	5	0
71090000	Base metals or silver, clad with gold, semi-manufactured	10.5	5	0
71131110	Jewellery & parts thereof of silver, plated with diamond mounted or set	20	5	0
71131190	Jewellery & parts thereof, of silver, nes	20	5	0
71131911	Jewellery & parts thereof of gold, plated with diamond mounted	20	5	0
71131919	Jewellery & parts thereof of gold, nes	20	5	0
71131991	Jewellery& parts thereof of precious metal, plated with diamond mounted	35	0	0
71131999	Jewellery& parts thereof of precious metal, nes	35	0	0
71132010	Jewellery& parts of base metal clad with precious mtl, plated with diamond	35	0	0
71132090	Jewellery & parts thereof, of base metal clad with precious mtl, nes	35	0	0
71141100	Silversmiths' wares & parts thereof	35	0	0
71141900	Goldsmiths' wares & parts thereof, of oth precious metals	35	0	0
71142000	Gold/silversmiths' wares & parts, of base metal clad with prec. metl	35	0	0
71159090	Other articles of precious metal, not for technical or lab use	35	5	0
71161000	Articles of natural or cultured pearls	35	0	0
71162000	Articles of precious or semi-precious stones	35	0	0
71171100	Cuff-links and studs of base metal	35	0	0
71171900	Imitation jewellery nes of base metal	17	5	0
71179000	Imitation jewellery nes	35	0	0
72101100	Flat rld prod,i/nas, plated/coated with tin,w \geq 600mm,thk \geq 0.5mm	10	5	0
72192100	Flat rld prod, stainless steel, hr, nic,w \geq 600mm, exce 10mm thick	10	5	0
72192200	Flat rld prod, stainless steel, hr, nic,w \geq 600mm, 4.75mm \leq thk \leq 10mm	10	5	0
72192300	Flat rld prod, stainless steel, hr, nic,w \geq 600mm, 3mm \leq thk<4.75mm	10	5	0
72192410	Flat rld prod, stainless steel, hr, nic,w \geq 600mm, 1mm \leq thk<3mm	10	0	0
72192420	Flat rld prod, stainless steel, hr, nic,w \geq 600mm, 0.5mm \leq thk<1mm	10	0	0
72192430	Flat rld prod, stainless steel, hr, nic,w \geq 600mm, thk<0.5mm	10	0	0
72193100	Flat rld prod, stainless steel, cr,w \geq 600mm, 4.75mm or more thick	10	5	0

CODE	DESCRIPTION	MFN	2009	2010
72193200	Flat rlld prod, stainless steel, cr,w \geq 600mm, 3mm \leq thick<4.75mm	10	5	0
72193300	Flat rlld prod, stainless steel, cr,w \geq 600mm, 1mm<thick \leq 3mm	10	5	0
72193400	Flat rlld prod, stainless steel, cr,w \geq 600mm, 0.5mm \leq thick \leq 1mm	10	0	0
72193500	Flat rlld prod, stainless steel, cr,w \geq 600mm, thick<0.5mm	10	5	0
72199000	Flat rlld prod, stainless steel, 600mm or more wide, nes	10	0	0
72201100	Flat rlld prod, stainless steel, hr,w<600mm, exce 4.75mm thick	10	5	0
72201200	Flat rlld prod, stainless steel, hr,w<600mm, less than 4.75mm thick	10	5	0
72202010	Flat rlld prod, stainless steel, cr,w<300mm	10	0	0
72202090	Other flat rlld prod, stainless steel, cr	10	0	0
72209000	Flat rlld prod, stainless steel,w<600mm, nes	10	0	0
72210000	Bars/rods, stainless steel, hot rlld in irregularly wound coils	10	0	0
72221100	Bars/rods, stainls stl, nfw th ht rl/drwn/extrud, of circ cros sectn	10	5	0
72221900	Bars/rods, stainless steel, nfw than hot rld/drawn/extrud, nes	10	5	0
72222000	Bars/rods, stainless steel, nfw than cold formed/cold finished	10	0	0
72223000	Bars/rods, stainless steel, nes	10	5	0
72224000	Angles, shapes & sections, stainless steel	10	5	0
72230000	Wire of stainless steel	10	0	0
73044110	Boiler tube/pipe, stainls steel, smls, circ cs, cold d/r	10	5	0
73044190	Tubes, pipe, stainls steel, smls, circ cros sec , cold d/r, nes	10	0	0
73044910	Boiler tube/pipe, stnls s, smls,circular cs, not cold draw/rold	10	5	0
73044990	Tubes, pipe..., stnls s, smls,circular cs,not cold dr/rl, nes	10	5	0
73083000	Doors, windows & their frames & thresholds for doors of i/s	10	0	0
73090000	Reservoirs, tanks, vats & sim ctnr, cap >300L, i' s	10.5	0	0
73101000	Tanks, casks, drums, cans, boxes&sim contr, i' s, cap. \geq 50L but<300L	10.5	0	0
73102100	Cans,i' s,cap<50 litres,to be closed by crimping' soldering,nes	17.5	0	0
73102900	Cans, i' s, capacity<50 litres nes	17.5	0	0
73110010	Containers for compressd/liquefied gas, i' s, for retail packng	17.5	0	0
73141200	Woven endless bands for machinery of stainless steel, nes	12	5	0
73141400	Other woven cloth of stainless steel wire, nes	12	5	0
73151110	Roller chain, i' s, for bicycles	12	5	0
73151120	Roller chain, i' s, for motorcycles	12	5	0
73151190	Roller chain, i' s, nes	12	5	0
73151200	Chain, articulated link, i' s, nes	12	5	0
73151900	Chain parts, articulated link, i' s	12	5	0
73152000	Chain, skid, i' s	12	5	0
73158100	Chain, stud link, i' s	12	5	0
73158200	Chain, welded link, i' s, nes	12	5	0
73158900	Chain, i' s, nes	12	0	0
73181400	Screws, self-tapping, i' s	10	0	0
73182100	Washers, spring' lock, i' s	10	0	0
73182200	Washers, i' s, nes	10	0	0
73182300	Rivets, i' s	10	5	0
73182400	Cotters & cotter-pins, i' s	10	5	0
73182900	Non-threaded articles of i' s, nes	10	5	0
73201090	Leaf springs & leaves therefor, i' s, excl. for railway vehicles	10	0	0
73202090	Helical springs, i' s, other than for railway vehicles	10	0	0
73209090	Other springs, i' s, nes, other than for railway vehicles	12	0	0
73211100	Cooking appliances&plate warmers for gas fuel' both gas & o/fuels,i/s	15	0	0
73211210	Kerosene cooking stoves, i' s	21	5	0
73211290	Cooking appliances & plate warmers for liquid fuel, i/s, nes	21	5	0

CODE	DESCRIPTION	MFN	2009	2010
73211900	Other cooking appliances and plate warmers, including for solid fuel	21	5	0
73218100	Household' camping appliances,i/s, nes, for gas or gas/oth fuels	23	5	0
73218200	Household' camping appliances,i/s, nes, for liquid fuel	21	5	0
73218900	Other non-electric domestic appliances, including for solid fuel	21	5	0
73219000	Parts of appliances of heading No. 73.21	12	5	0
73221100	Radiators & parts thereof, cast iron	21	5	0
73221900	Radiators & parts thereof, i' s, other than cast iron	21	5	0
73229000	Air heaters,hot air distributors,i' s & identifiable parts,nes	20	5	0
73231000	I' s wool,incl pot scourers,polishing pads,gloves & like,i/s	14	5	0
73239100	Table,kitchen and other household articles & parts thereof,of cast iron not enam nes	20	5	0
73239200	Table,kitchen and other household articles & parts, of cast iron enam, nes	20	5	0
73239300	Table,kitchen and other household articles & parts thereof, stainless steel, nes	12	5	0
73239410	Basin of iron or steel, enamelled	20	5	0
73239420	Casserole of iron or steel, enamelled	20	5	0
73239430	Barbecue of iron or steel, enamelled	20	5	0
73239490	Table,kitchen and other household articles & parts thereof, iron or steel, nes	20	5	0
73239900	Table,kitchen' oth household art&parts thereof,of i' s,nes	20	5	0
73241000	Sinks & wash basins, stainless steel	18	5	0
73242100	Baths, cast iron, enamelled' not	10	5	0
73242900	Baths, i' s, nes	30	5	0
73249000	Sanitary ware&parts thereof,i' s,nes,for example bedpans,douche cans	25	0	0
73251090	Cast articles of non-malleable cast iron, nes, not f techncl use	20	5	0
73259100	Balls, grinding & similar articles of i' s, cast for mills	10.5	5	0
73259910	Cast articles of i' s, nes, for technical use	10.5	5	0
73259990	Cast articles of i' s, nes, not for technical use	20	5	0
73261100	Balls,grinding & similar art. of i' s,forged' stamped,not f/wkd	10.5	5	0
73261910	Forged/stamped articles of i' s, nfw, nes, for technical use	10.5	0	0
73261990	Forged/stamped articles of i' s, nfw, nes,not for techncl use	20	0	0
73262090	Articles of iron/steel wire, nes, not for technical use	18	5	0
73269010	Articles, i' s, nes, for technical use	10.5	0	0
73269090	Articles, i' s, nes, not for technical use	8	0	0
74152100	Washers, Cu, including spring washers	10	0	0
74152900	Art. of Cu,not threaded,nes,similar to those of heading 7415.10&21	10	5	0
74181100	Pot scourers,scouring/polishing pads,gloves & like, of Cu	18	5	0
74181910	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof,of copper	20	5	0
74181990	Table, kitchen articles and parts thereof; ect, of copper	18	5	0
74182000	Sanitary ware & parts thereof of Cu	18	0	0
74191000	Chain & parts thereof of Cu	14	5	0
74199110	Cast/mlded/stamped/forged Cu articls,nfw, for technical use	10	5	0
74199190	Cast/mlded/stamped/forged Cu articls,nfw, not for techncl use	20	5	0
74199950	Cooking or heating appararatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	20	5	0
74199991	Other articles of copper for technical use	10	0	0
74199999	Other articals of copper not for technical use	20	0	0
76069200	Plate, sheet' strip, Al alloy, >0.2mm thick, nes	10	0	0
76101000	Aluminium doors, windows & their frames & thresholds for doors	25	0	0

CODE	DESCRIPTION	MFN	2009	2010
76110000	Alumn vats/similar containers, >300L, excl for compres/liqid gas	12	5	0
76121000	Alumn collapsible tubular containers	12	5	0
76129010	Alumn tear tab ends and bodies thereof	30	0	0
76129090	Alumn containers, <300L, without mech/thermo equipment,nes	12	0	0
76130010	Al containers for compressed / liquefied gas, for retail packng	12	5	0
76151100	Al pot scourers, scouring/polishng pads, gloves & like	18	5	0
76151900	Al table/kitchen/other household articles & parts, nes	15	5	0
76152000	Al sanitary ware & parts thereof	18	0	0
76161000	Al nails,tacks,staples,bolts,nuts & similar articles	10	0	0
76169100	Cloth/grill/netting/fencing of Al wire	10	5	0
76169910	Other Al articles nes, for technical use	10	0	0
76169990	Other Al articles nes, not for technical use	15	0	0
82029990	Other saw blades, nes	10.5	5	0
82031000	Files, rasps & similar tools	10.5	5	0
82032000	Pliers (incl. cutting pliers), pincers, tweezers & similar tools	10.5	0	0
82033000	Metal cutting shears, tinmen's snips & oth metal' wire cutting shears	10.5	0	0
82034000	Pipe-cutters, bolt croppers, perforating punches & similar tools	10.5	0	0
82041100	Wrenches, hand-operated, with non-adjustable jaws	10.5	5	0
82053000	Planes, chisels, gouges & similar cutting tools for working wood	10.5	5	0
82054000	Screwdrivers	10.5	0	0
82055100	Curling irons, cork screws, nut-crackers & other household tools	10.5	5	0
82057000	Vices, clamps & the like	10.5	0	0
82058000	Anvils, portable forges & hand' pedal-operated grinding wheels	10.5	5	0
82059000	Sets of articles of two' more of the foregoing subheadings	10.5	0	0
82060000	Tools of two/more of heading Nos 82.02 to 82.05,in sets for retail	10.5	0	0
82100000	Hand-operated mechanical appliances,weight ≤10 kg,for food prep	18	5	0
82111000	Sets of assorted knives	18	5	0
82119100	Table knives having fixed blades	18	5	0
82119200	Butcher's knives, hunting knives & other knives having fixed blades	12	5	0
82119300	Pocket & pen knives & other knives with folding blades	18	5	0
82119400	Blades for knives of hd 8211.10 to 8211.94	14	5	0
82119500	Handles of base metal	12	5	0
82121000	Razors including safety razors & open blade type	12	5	0
82122000	Safety razor blades, including razor blade blanks in strips	14	5	0
82129000	Parts of non-electric razors	12	5	0
82130000	Scissors, tailors' shears & similar shears, & blades therefor	12	5	0
82141000	Paper knives,letter openers,erasing knives,pencil sharpeners & blades	12	5	0
82142000	Manicure' pedicure sets & instruments (including nail files)	18	5	0
82149000	Kitchen chopper, cleavers & mincing knives & oth articles of cutlery	18	5	0
82151000	Tableware sets containng ≥ one article plated with precious mtl	18	5	0
82152000	Tableware sets not containing articles plated with precious metal	18	5	0
82159100	Tableware articles not in sets plated with precious metal	18	5	0
82159900	Tableware articles not in sets & not plated with precious metal	18	5	0
83011000	Padlocks of base metal	14	5	0
83013000	Locks of a kind used for furniture of base metal	14	5	0
83014000	Locks of base metal, nes	14	0	0
83015000	Clasps & frames with clasps, incorporating locks, of base metal	14	5	0
83016000	Lock parts,incl parts of clasps' frames with clasps,of base mtl,nes	12	0	0
83022000	Castors of base metal	12	5	0
83024100	Mountings, fittings & sim articles of base mtl nes for buildings	14	0	0

CODE	DESCRIPTION	MFN	2009	2010
83024200	Mountings, fittings & sim articles of base mtl nes for furniture	12	0	0
83024900	Mountings, fittings & similar articles of base metal, nes	12	0	0
83025000	Hat-racks, hat-pegs, brackets & sim fixtures, of base mtl, nes	14	5	0
83026000	Door closures, automatic, of base metal	12	0	0
83030000	Safes, safe deposit lockers, strong boxes & the like of base mtl	14	5	0
83040000	Filing cabinet & sim office/desk equipment, of base metal	10.5	5	0
83051000	Fitting for loose-leaf binders / files of base metal	10.5	5	0
83052000	Staples in strips, of base metal	10.5	5	0
83059000	Letter corners, letter / paper clips & similar office art of base mtls	10.5	0	0
83062990	Other statuettes & other ornaments of base metal, nes	8	5	0
83081000	Hooks, eyes & eyelets of base metal	10.5	0	0
83082000	Rivets, tubular, bifurcated of base metal	10.5	0	0
83089000	Claps, buckles & like, beads & spangles of base metal	10.5	5	0
83091000	Corks, crown, of base metal	18	5	0
83099000	Stoppers, caps, lids & oth packing accessories of base mtl, nes	12	0	0
83100000	Letters, numbers, sign plates & sim articles of base metal	18	0	0
84021190	Other watertube boilers with a steam production >45T per hour	14	5	0
84022000	Super-heated water boilers	16	5	0
84042000	Condensers for steam / vapour power units	14	5	0
84051000	Producer gas / water gas generators acetylene gas gen & sim gas gen	14	0	0
84073300	Engines, spark-igni reciprocating, f vehcl Ch 87, >250cc to 1000cc	10	5	0
84079010	Biogas engine	12	5	0
84079090	Other engines, spark-ignition type, nes	18	5	0
84081000	Marine propulsion engines, diesel	5	0	0
84099191	Parts for electric fuel injection devices	5	0	0
84099199	Parts for other spark-ignition type engines, nes	5	0	0
84099910	Parts for marine propulsion engines, diesel/semi-diesel	5	5	0
84099999	Parts for diesel & semi-diesel engines <132.39kw, nes	8.4	0	0
84101200	Hyd turbines & water wheels of a 1000kw<power≤10000 kw	10	5	0
84101310	Hydraulic turbines/water wheels, blow-down type, >30000 kw	10	5	0
84101320	Hydraulic turbines/water wheels, tubular type, >35000 kw	10	5	0
84118100	Gas turbines nes of a power ≤5000 KW	15	5	0
84122100	Hydraulic power engines & motors linear acting (cylinders)	12	0	0
84122910	Hydraulic motors	10	0	0
84122990	Hydraulic power engines, nes	14	0	0
84123100	Pneumatic power engines & motors linear acting (cylinders)	14	5	0
84123900	Pneumatic power engines & motors nes	14	0	0
84131100	Pumps for dispersn fuel/lubricants used in filling-station/garage	10	5	0
84131900	Pumps fitted / designed to be fitted with a measuring device nes	10	0	0
84132000	Hand pumps nes, o/t those of subheading No 8413.11 / 8413.19	10	5	0
84135010	Pneumatic reciprocating positive displacement pumps	10	0	0
84135020	Electric reciprocating positive displacement pumps	10	0	0
84135031	Plunger pump	10	0	0
84135039	Hydraulic reciprocating positive displacement pumps	10	0	0
84135090	Other reciprocating positive displacement pumps nes	10	0	0
84136021	Electric gear rotary pump	10	0	0
84136090	Other rotary positive displacement pumps, nes	10	0	0
84137091	Submersible oil pump and submersible pump	10	0	0
84143011	Compressors for refrige/freezer, motor power ≤0.4kw	8	5	0
84143012	Compressors for refrige / freezer, 0.4kw<motor power≤5 kw	10	0	0
84143013	Compressors for airconditioner, 0.4kw <motor power ≤5kw	10	0	0

CODE	DESCRIPTION	MFN	2009	2010
84143014	Compressors for airconditioner, motor power >5 kw	10	0	0
84143019	Compressors driven by a motor, nes	10	0	0
84143090	Compressors driven by a non-motor	9	0	0
84145110	Ceiling/roof fans, with a built-in electric motor of output ≤125 W	20	5	0
84145120	Window fans, with a built-in electric motor of output ≤125W	20	5	0
84145130	Repeating front louver fans,with built-in electric motor, ≤125W	12	5	0
84145199	Fans nes, with a built-in electric motor of output ≤125W	10	0	0
84145930	Centrifugal ventilators	10	0	0
84146090	Other hoods having a maximum horizontal side ≤120 cm	10	5	0
84149020	Parts of machines of subheading Nos. 84145110-84145190, 84146000	12	0	0
84151010	Air conditioning machines, window or wall types, self-contained	15	0	0
84151021	Air conditioniar, window' wall types, regrigerating effect ≤4000 Kcal/h,split-system	15	0	0
84151022	Air conditioniar, window' wall types, regrigerating effect >4000 Kcal/h,split-system	15	0	0
84158110	Air-conditioner nes,with refr ≤4000 Kcal/h &cool/heat cycle rev valve	15	0	0
84158120	Air-conditioner nes,with refr >4000 Kcal/h &cool/heat cycle rev valve	20	0	0
84158210	Air-conditioner nes, with refrigerating unit, ≤4000 Kcal/h	15	0	0
84158220	Air-conditioner nes, with refrigerating unit,>4000 Kcal/h	20	0	0
84158300	Air conditioner, not incorporating refrigerating unit	10	0	0
84159010	Parts of air conditners of subheadngs 8415.1000,8415.8110,8415.8210	10	0	0
84159090	Parts of air conditioners of other subheadings of 84.15	10	0	0
84161000	Furnace burners for liquid fuel	10	5	0
84162011	Gasburners of using natural gas	10.5	0	0
84162019	Other gasburners	10.5	0	0
84162090	Furnace burners nes, including combination burners	10.5	0	0
84171000	Furnaces/ovens n-elec for heat-treat of ores, pyrites, metals	10	5	0
84178030	Cement rotary kilns	10	0	0
84178090	Industrial/lab furnaces/ovens, non-electric, nes	10	5	0
84181010	Combined refri-freezers, with separate external doors, >500 l	10	0	0
84181020	Combnd refri-freezers, with separate externl doors, >200 l but ≤500 l	15	0	0
84181030	Combined refri-freezers, with separate expernal doors, ≤200 l	15	0	0
84182110	Refrigerators, household type, compression-type, > 150 l	10	5	0
84182120	Refrigerators, household type, compression-type, > 50 l but ≤150 l	10	0	0
84182130	Refrigerators, household type, compression-type, ≤50 l	10	5	0
84182910	Semiconductor-type refrigerators,household type	30	5	0
84182920	Refrigerators, household type, absorption-type, electrical	15	5	0
84182990	Refrigerators, household type, nes	30	5	0
84183021	Freezers of chest type, 500 l<capacity≤800 L, T >-40°C	23	5	0
84183029	Freezers of chest type,capacity≤500L, T >-40°C	30	5	0
84184021	Freezers of upright type, 500 L<capacity≤900L, T > -40°C	15	5	0
84184029	Freezers of upright type,capacity≤500L, T> -40°C	30	0	0
84185000	Other refrigerating' freezing chests,cabinets,display counters,etc	10	0	0
84186120	Heat pumps of compression type units, other than air conditioning machines of heading 84.15	10	0	0
84186190	Other refrigerating equip of compres type/heat-exch condenser, nes	15	0	0
84186920	Other refrigerating units	10	5	0
84186990	Other refrigerating' freezing equipment, nes	10	5	0
84189100	Furniture designed to receive refrigerating' freezing equipment	18	0	0
84189910	Parts of refrigerating units and heat pumps	10	0	0

CODE	DESCRIPTION	MFN	2009	2010
84189999	Parts of other refrigerating' freezing equipment, nes	10	0	0
84191100	Instantaneous gas water heaters	35	0	0
84191900	Instantaneous' storage water heaters, non-electric, nes	35	0	0
84194010	Stripping towers	10	0	0
84194020	rectifying towers	10	0	0
84194090	Other distilling' rectifying plant	10	0	0
84195000	Heat exchange units, non-domestic, non-electric	10	0	0
84196011	Oxygen producers of volume $\geq 15000\text{m}^3/\text{h}$	12	0	0
84196019	Oxygen producers of volume $< 15000\text{m}^3/\text{h}$	13	0	0
84196090	Machinery for liquefying air or other gases, nes	10	0	0
84198100	Machinery for makng hot drinks/cooking or heating food,non domestc	10	0	0
84211210	Clothes-dryers, centrifugal, capacity $\leq 10\text{kg}$	17.5	5	0
84211920	Sentrifuges for separating solid from liquid	10	0	0
84211990	Other centrifuges, nes	10	0	0
84212110	Filtering' purifying machines for water, household type	25	0	0
84212200	Filtering' purifying machines for beverages,excl water	12	5	0
84212300	Oil' petrol-filters for internal combustion engines	10	0	0
84213910	Filtering' purifying machines for gases nes, household type	15	5	0
84219910	Parts for filtering' purifying machines of household type	10	0	0
84221900	Dish washing machines nes	14	5	0
84222000	Machinery for cleaning' drying bottles' containers nes	10	0	0
84223010	Bottling or canning machinery for beverage or liquid food, nes	12	0	0
84223021	Machinery for packing cement, automatic	12	0	0
84223029	Machinery for packing cement, other than automatic	12	0	0
84223030	Other packing machinery, nes	10	0	0
84223090	Mach to fill/close/seal bottle/can/box/.. nes;beverage aerating machn	10	0	0
84224000	Packing' wrapping machinery nes	10	0	0
84229010	Parts of dish washing machines	10.5	5	0
84231000	Personal weighing machines, including baby scales; household scales	10.5	5	0
84233010	Rationed packing scales	10.5	5	0
84233020	Rationed sorting scales	10.5	5	0
84233030	Proporating scales	10.5	5	0
84233090	Constant weight scales nes, incl hopper scales	10.5	5	0
84238110	Account balances	10.5	5	0
84238120	Spring balances	10.5	5	0
84238190	Weighing machinery having max weighing cap. $\leq 30\text{kg}$ nes	10.5	0	0
84238210	Weighbridges	10.5	5	0
84238290	Weighing machinery having max weighing $30\text{kg} < \text{cap} \leq 5000\text{kg}$ nes	10.5	0	0
84239000	Weighing machine weights of all kinds; parts of weighing mach	10	0	0
84261990	Transporter' bridge cranes nes	10	5	0
84264990	Cranes/work trucks fitted with a crane, self-propelled, nes	13	0	0
84281010	Lifts and skip hoists for the transport of persons	8	0	0
84303100	Coal or rock cutters, self-propelled	10	5	0
84386000	Machinery for the preparation of fruits, nuts' vegetables	10	0	0
84401020	Glueing bookbinders	12	5	0
84401090	Book-binding machinery, nes	12	5	0
84411000	Cutting machines for paper pulp, paper' paperboard of all kinds	12	0	0
84412000	Machines for making bags, sacks' envelopes of paper' paperboard	12	5	0
84413010	Machines for making tins of paper-plastic-aluminium combination	13.5	5	0

CODE	DESCRIPTION	MFN	2009	2010
84413090	Mach f make boxes/sim cont,of paper/pboard o/t by moulding, nes	13.5	5	0
84414000	Machines for moulding articles in paper pulp, paper' paperboard	12	0	0
84418010	Machines for makng soft packings of paper-plastic-aluminm combinatn	12	5	0
84418090	Machinery for making up paper pulp, paper' paperboard nes	12	0	0
84431200	Sheet fed, offic type (sht size ≤22x36 cm) offset print mach	12	5	0
84431400	Letterpress printing machinery, reel fed	12	5	0
84431500	Letterpress printing machinery, other than reel fed	12	0	0
84431700	Gravure printing machinery	18	5	0
84431929	Other screen printing machinery	10	0	0
84433110	Printers,copying machines,ect, with two functions or more, of electrostatic photo type	10	0	0
84433221	Ink-jet printing machines, capable of connecting to an automatic data processing machine or to a network	8	0	0
84433912	Electrostatic photo-copying apparatus, indirect process	10	5	0
84433922	Electrostatic photo-copying apparatus of the contact type	20	5	0
84433923	Heat-sensitive copying apparatus	20	5	0
84433924	Heat-sublimated copying apparatus	20	5	0
84433931	Ink-jet printing machine	8	5	0
84433939	Other digital printing machines	8	5	0
84439110	Machines for uses ancillary to digital printing	12	5	0
84439910	Machines for uses ancillary to digital printing	12	5	0
84452041	Cotton ring spinning frame	10.5	5	0
84462110	Power looms for weaving carpets/rugs of width >30cm,shuttle type	12	5	0
84462190	Power looms for weaving fabrics of width >30 cm, nes,shuttle type	10	5	0
84501110	Full-auto machines of the continuously rotating impeller,of a dry linen capacity≤10 kg	10	5	0
84501120	Full-auto machines of the drum type,of a dry linen capacity≤10 kg	10	0	0
84501190	Full-automatic washing machines, of a dry linen capacity ≤10 kg	10	5	0
84501200	Other washing mach, dry linen capacity≤10kg, with built-in dryer	30	5	0
84501900	Other washing machines of a dry linen capacity≤10kg, nes	30	5	0
84509090	Parts of washing machines, dry linen capacity >10kg	16	5	0
84511000	Dry-cleaning machines o/t hdg No 84.50	21	5	0
84512100	Drying machines (o/t hdg No 84.50) each of a dry linen cap≤10 kg	15	5	0
84513000	Ironing machines & presses (including fusing presses)	8	5	0
84518000	Machines for wring/dress/finishing/coating' impreg tex yarns etc	12	5	0
84521010	Multifunctional sewing machines of household type	21	5	0
84521091	Hand-operated sewing machines of household type	21	5	0
84521099	Sewing machines of household type, nes	21	5	0
84522110	Non-household type automatic sewing machines, flatseam	12	5	0
84522190	Other non-household type automatic sewing machines nes	12	5	0
84522900	Sewing machines, other than book-sewing machines, nes	12	5	0
84523000	Sewing machine needles	14	5	0
84524000	Furniture, bases & covers for sewing machines & parts thereof	14	5	0
84529011	Rotating shuttles of household sewing machines	14	5	0
84529019	Parts of household sewing machines, nes	14	5	0
84529091	Rotating shuttles of non-household sewing machines	14	0	0
84529099	Parts of non-household sewing machines, nes	14	0	0
84543010	Cold chamber die-casting machines	12	5	0
84543022	Ingot slab continuous casting machines	12	5	0
84543029	Other ingot continuous casting machines nes	12	5	0
84543090	Casting machines used in metallurgy' metal foundries, nes	12	5	0

CODE	DESCRIPTION	MFN	2009	2010
84551010	Hot-rolling tube mills	12	5	0
84551020	Cold-rolling tube mills	12	5	0
84551030	Tube rolling mill with capacity to rix-reduce diameter	12	5	0
84551090	Metal rolling tube mills, nes	12	5	0
84552110	Hot-rolling flat mills	15	5	0
84552120	Rolling mills for shapes and sections	15	5	0
84552130	Rolling mills for bars and rods in coils	15	5	0
84552190	Hot or combination hot and cold metal rolling mills, nes	15	5	0
84552290	Cold metal rolling mills, nes	15	5	0
84562000	Machine-tools operatd by ultrasonic processes	10	5	0
84563090	Machine-tools operatd by electro-discharge procsse, not numericly contrld	10	0	0
84581900	Horizontal lathes nes	12	0	0
84589900	Lathes nes for removing metal	12	5	0
84591000	Way-type unit head machines	15	5	0
84592900	Drilling machines nes, for removing metal	15	0	0
84594090	Boring machines, not numerically controlled	15	5	0
84595900	Milling mach, knee-type nes for removing metal	15	0	0
84596910	Planoilling machines, not numerically controlled	12	0	0
84596990	Milling machines nes, not numerically controlled	12	0	0
84597000	Threading' tapping machines nes for removing metal	12	0	0
84601900	Fl-surf grindg mach,pos of one axis acc to 0.01mm, not numercl cntrld	15	0	0
84602910	Cylindrical grindg mach,pos of one axis acc to 0.01mm,non-num cntrld	15	0	0
84602920	Internal grindg mach,pos of one axis acc to 0.01mm,non-numr contrld	15	0	0
84602930	Mill roller grindg machn,pos of one axis acc to 0.01mm,non-num cntrl	13	0	0
84602990	Grinding mach, pod of one axis acc to 0.01mm, non-numr contrld, nes	13	0	0
84603900	Sharpening (tool' cutter grinding) machines, not numericl contrld	15	5	0
84604010	Honing machines	13	5	0
84604020	Lapping machines	13	5	0
84609010	Grinding wheel mechines	15	0	0
84609020	Polishing machines	15	0	0
84609090	Mach-tools for finishing metals with polishng prod, nes	15	0	0
84612010	Shaping machines	15	5	0
84612020	Slotting machines	15	5	0
84613000	Broaching machines	12	5	0
84614090	Gear cutting/grinding/finishing machns, not numerical contrld	15	5	0
84615000	Sawing' cutting-off machines by removing metal	12	0	0
84619011	Double-column (open-side) planing machines	15	5	0
84619019	Other planing machines, nes	15	5	0
84619090	Other machines-tools working by removing metal, nes	12	5	0
84621090	Forging' die-stamping mach & hammers, not numerically contrld	12	0	0
84622990	Bending, folding or flattening machines, not numricl contrld	10	0	0
84624900	Punching/notching machines, not numerically controlled	10	0	0
84629190	Hydraulic presses nes	10	0	0
84629910	Mechanical presses	10	0	0
84629990	Presses nes for working metal	10	0	0
84631019	Cold-drawing tube benches, >300t	10	5	0

CODE	DESCRIPTION	MFN	2009	2010
84632000	Thread rolling machines	15	5	0
84651000	Machine for wood... havng diff mach operations without change tool	10	5	0
84659200	Planing/milling' moulding machines for wkg wood/plastic etc	10	5	0
84659400	Bending' assy mach for wood/cork/bone/hard rubber/hard plastics	10	5	0
84659500	Drilling' morticing mach for wood/cork/bone/hrd rubber/hrd plastic	10	0	0
84659600	Splitting/slicing' paring mach for wood/cork/bne/hrd rubber etc	10	5	0
84659900	Mach-tls for wood/crk/bne/hrd rubber/hrd plas' sim hrd mat nes	10	0	0
84672100	Drills of all kinds	10	5	0
84672290	Electric saws, working in the hand	10	5	0
84672910	Grinding tools	10	5	0
84672990	Other tolls for working in the hand, nes	10	5	0
84679910	Parts of self-contained electric motor of heading 8467, nes	10	0	0
84681000	Torches, hand-held, for soldering, brazing' welding	12	5	0
84682000	Gas-operated machinery for welding nes	12	0	0
84688000	Welding machinery not gas-operated	12	0	0
84690012	Automatic typewriters	12	5	0
84690020	Other typewriters, electric	12	5	0
84690030	Other typewriters, non-electric	12	5	0
84721000	Office duplicating mach	14	5	0
84723090	Machines for foldg/opening mail; for affix/cancelg postage stamps	14	5	0
84729040	Duplicating machines	14	5	0
84734010	Banknote dispenser of automated teller	10.5	0	0
84734090	Other parts/accessories of machines of heading 84.72, nes	10.5	0	0
84752100	Machines for making optical fibres and preforms thereof	10	5	0
84752919	Other equipments for hot working glass or glasswares	10	5	0
84762100	Automatic beverage-vending machine with heatg/refrigerating devices	14	5	0
84762900	Automatic beverage-vending machines, nes	15	0	0
84768100	Oth automatic goods-vending machine with heatg/refrigerating devices	14	5	0
84768900	Automatic goods-vending mach, nes	15	5	0
84792000	Machinery for extract/prep of animal or fixed vegetable fats or oils	10	5	0
84803000	Patterns, moulding	10	0	0
84821010	Self-aligning ball bearing	8	0	0
84821020	Deep groove ball bearing	8	0	0
84821030	Angular contact ball bearing	8	0	0
84821040	Thrust ball bearing	8	0	0
84821090	Bearings, ball	8	0	0
84825000	Bearings, cylindrical roller, nes	8	0	0
84863041	Cleaning apparatus opparatus operated by ultrasonic process, for the manufacture of flat panel displays	10	5	0
85011010	Electric motors of an output ≤ 37.5 W, for toys	24.5	5	0
85011091	Electric motors of output ≤ 37.5 W, 20mm \leq housing diam ≤ 39 mm	9	0	0
85011099	Electric motors of an output ≤ 37.5 W, nes	9	5	0
85012000	Universal AC/DC motors of an output exceeding 37.5 W	12	0	0
85013100	DC motors, DC generators, of an output not exceeding 750 W	12	0	0
85013200	DC motors,DC generators,of an output exceeding 750 W but ≤ 75 KW	10	0	0
85013400	DC motors, DC generators, of an output exceeding 375 KW	12	5	0
85014000	AC motors, single-phase, nes	12	5	0
85015200	AC motors, multi-phase, of an output exceeding 750 W but ≤ 75 KW	10	0	0
85015300	AC motors, multi-phase, of an output exceeding 75 KW	12	5	0

CODE	DESCRIPTION	MFN	2009	2010
85016200	AC generators, 75 KVA<output ≤375 KVA	12	0	0
85016300	AC generators, 375 KVA<output ≤750 KVA	12	5	0
85016410	AC generators, 750 KVA<output ≤350 MVA	10	0	0
85021100	Generating sets,diesel or semi-diesel engines, output≤75 KVA	10	5	0
85021200	Generating sets,diesel or semi-diesel, 75 KVA<output≤375 KVA	10	0	0
85021310	Generating sets, diesel or semi-diesel,375 KVA<output ≤2MVA	10	5	0
85021320	Generating sets, diesel or semi-diesel engines, output>2 MVA	10	0	0
85022000	Generating sets with spark-igni internal combustion piston engines	10	0	0
85030010	Parts of electric motors of subheading No. 8501.1010, 8501.1091	12	0	0
85041010	Electronic ballasts for discharge lamps or tubes	10	5	0
85042100	Liq dielectric transformers ,a power handling capacity≤650 KVA	10.5	5	0
85042200	Liq dielectric transformers,650 KVA<capacity≤10 MVA	12.6	0	0
85043190	Other transformers , capacity ≤1 KVA, nes	5	5	0
85043400	Other transformers ,capacity@500 KVA, nes	14	5	0
85044020	Uninterrupted power suppliers (UPS)	10	0	0
85044091	Semiconductor modules with converting function	10	0	0
85044099	Other static converters, nes	10	0	0
85061011	Button type primary cells and primary batteries,of Alkaline zinc-manganese dioxide	20	0	0
85061012	Cylinder type primary cells and primary batteries,of Alkaline zinc-manganese dioxide	20	0	0
85061019	Alkaline zinc-manganese dioxide primary cells and primary batteries	20	0	0
85061090	Manganese dioxide primary cells & batteries	20	0	0
85063000	Mercuric oxide primary cells & batteries	14	5	0
85064000	Silver oxide primary cells & batteries	14	5	0
85065000	Lithium primary cells & batteries	14	0	0
85066000	Air-zinc primary cells & batteries	14	0	0
85068000	Primary cells & batteries, nes	14	0	0
85069010	Parts of manganese dioxide primary cells/batteries	14	0	0
85069090	Parts of other primary cells/batteries, nes	10	0	0
85071000	Pb-acid electric accumulators for starting piston engines	10	5	0
85072000	Lead-acid electric accumulators nes	10	0	0
85073000	Nickel-cadmium electric accumulators	10	5	0
85074000	Nickel-iron electric accumultors	12	5	0
85078010	Nickel-hydrogen	12	0	0
85078020	Lithium ion	12	0	0
85078090	Other electric accumulators, nes	12	0	0
85081100	Vacuum cleaners with self-contained electric motor, of a power not exceeding 1500W and having a dust bag or other receptacle capacity not exceeding 20l	10	5	0
85087010	Parts for the gooda of heading No.8508.1100	12	5	0
85094010	Fruit or vegetable juice extractors	10	5	0
85094090	Other domestic food grinders & mixers; fruit or veg juice extractors	10	5	0
85098010	Floor polishers	30	0	0
85098020	Kitchen waste disposers	20	0	0
85098090	Parts of electro-mechanical domestic appliances	30	0	0
85099000	Parts of electro-mech dom appliances with electric motor	12	0	0
85101000	Shavers, with self-contained electric motor	30	0	0
85102000	Hair clippers, with self-contained electric motor	30	0	0
85103000	Hair-removing appliances, with self-containd electric motor	20	5	0
85109000	Parts of shavers & hair clippers, with self-contnd electric motor	24.5	5	0
85111000	Spark plugs	10	5	0

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85121000	Lighting or signalling equipment of a kind used on bicycles	10.5	5	0
85131010	Portable electric torches functioned by dry batteries	15	5	0
85131090	Portable electric lamps with self-contained source of energy, nes	17.5	0	0
85139010	Parts of torches of subheading No. 8513.1010	14	0	0
85139090	Parts of portable electr lamps of subheading No 8513.1090	14	0	0
85144000	Industry&lab electric induction or dielectric heating equip nes	10	5	0
85151100	Electric soldering irons & guns	10	0	0
85151900	Electric brazing or soldering machines & apparatus nes	10	0	0
85152190	Oth machines for resistance welding of mtl fully or partly auto nes	10	5	0
85152900	Electric mach/app for resistance welding of metal nes	10	0	0
85161000	Elec instantaneous or storage water heaters & immersion heaters	10	0	0
85162100	Electric space heating apparatus, having storage heating radiators	35	0	0
85162990	Electric space heating apparatus, nes	10	0	0
85163100	Electro-thermic hair dryers	10	5	0
85163200	Electro-thermic hair-dressing apparatus, nes	35	0	0
85163300	Electro-thermic hand-drying apparatus	35	5	0
85164000	Electric smoothing irons	35	0	0
85165000	Microwave ovens	15	5	0
85166010	Electromagnetic ovens	15	5	0
85166030	Electric cookers	15	5	0
85166040	Electric frying pans	15	0	0
85166090	Oth electric ovens, cookng plates, grillers...roasters	15	0	0
85167110	Drip coffee makers	32	0	0
85167120	Steam espresso makers	32	0	0
85167130	Pump espresso makers	32	0	0
85167190	Other electric-thermic coffee or tea makers	32	0	0
85167210	Automatic bread makers	32	0	0
85167220	Slice pop-up toasters	32	0	0
85167290	Electro-thermic toasters	32	0	0
85167910	Electro-thermic water dispensers	32	0	0
85167990	Other electro-thermic appliances, domestic, nes	32	0	0
85168000	Electric heating resistors	10	0	0
85169090	Parts of ofther apparatus of heading No. 85.16	12	0	0
85181000	Microphones & stands therefor	10	0	0
85182100	Single loudspeakers, mounted in the same enclosure	10	0	0
85182200	Multiple loudspeakers, mounted in the same enclosure	10	5	0
85184000	Audio-frequency electric amplifiers	12	0	0
85185000	Electric sound amplifier sets	10	0	0
85189000	Parts of mics,loudspeakers,headphones,earphones&elec sound ampli	10.5	0	0
85192000	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	20	0	0
85193000	Turntables (record-decks)	30	0	0
85198111	Cassette-players, not incorporating a sound recording device, not including transcribing machines	17	5	0
85198112	Cassette-type magnetic tape recorders incorporating sound reproducing apparatus	30	0	0
85198119	Other sound recording or reproducing apparatus, using magnetic media	20	0	0
85198121	Compact disc players, not incorporating a sound recording devices	30	0	0
85198129	Other sound recording or reproducing apparatus, using optical media	20	0	0

CODE	DESCRIPTION	MFN	2009	2010
85198131	Flash memory recorders incorporating sound reproducing apparatus	20	5	0
85198139	Other sound recording or reproducing apparatus, using semiconductor media	20	0	0
85198910	Record-players, not incorporating a sound recording device	30	0	0
85198990	Other sound recording or reproducing apparatus	20	0	0
85211011	Broadcast quality, magnetic video tape recorders	30	0	0
85211019	Other magnetic video tape recorders	30	0	0
85211020	Magnetic video tape reproducers	30	0	0
85219011	Video compact disc player	20	5	0
85219012	Digital video disc player	20	5	0
85219019	Other laser video compact disk player	20	5	0
85219090	Video recording or reproducing apparatus nes	20	5	0
85221000	Pick-up cartridges	35	5	0
85229010	Parts of turnables or record-players	25	5	0
85229021	Transport mechanisms of cassett sound recorders/reproducers	25	5	0
85229022	Magnetic heads of cassett sound recordr/reproducer	25	0	0
85229023	Parts of magnetic heads	20	5	0
85229029	Other parts/accessories of casstt sound recordr/reprducr, nes	30	0	0
85229031	Movements for laser video compact disk player	30	5	0
85229039	Other parts/accessories of video recording or reproducing apparatus	30	0	0
85229091	Car audio frequency relays ware or FM car transmitter	20	0	0
85229099	Parts/accessories of other apparatus of 85.19 to 85.21, nes	20	0	0
85232110	Cards incorporating a magnetic stripe, prepared unrecorded	17.5	0	0
85232120	Cards incorporating a magnetic stripe, recorded	15	5	0
85232928	Tapes for reproducing sound or image	10	0	0
85238011	Gramophone records, prepared unrecorded	15	5	0
85258011	Television cameras, for special purposes	10	0	0
85258012	Television cameras, not for special purposes, broadcast quality	35	0	0
85258013	Other television cameras, not for special purposes	35	5	0
85271200	Pocket-size radio cassette-players, no need externl power	20	5	0
85271300	Oth combined radio/sound recorder-player, no need extnl power	15	5	0
85271900	Other radio broad receiver operatng without external power, nes	15	5	0
85272100	Combnd radio/sound recorder-player, need extnl power for motor vehcl	15	5	0
85272900	Other radio broad receiver need extnl power for motor vehicles, nes	15	5	0
85279100	Other reception apparatus for radio-broadcasting, combined with sound recording or reproducing apparatus	15	5	0
85279200	Other reception apparatus for radio-broadcasting, not combined with sound recording or reproducing apparatus but combined with a clock	15	5	0
85279900	Other reception apparatus for radio-broadcasting	27	0	0
85284910	Other cathode-ray tube monitors, colour	30	0	0
85284990	Other cathode-ray tube monitors, black and white or other monochrome	19	5	0
85285910	Other monitors; colour	30	0	0
85285990	Other monitors; black and white or other monochrome	19	5	0
85286910	Other projectors; colour	30	5	0
85286990	Other projectors; black and white or other monochrome	15	5	0
85287180	Other satellite television receivers,colour, not designed to incorporate a video display or screen	30	5	0
85287190	Satellite television receivers,black and white or other monochrome, not designed to incorporate a video display or screen	15	5	0

CODE	DESCRIPTION	MFN	2009	2010
85287300	Other television, black and white or other monochrome	15	5	0
85299042	Camera modules without special purpose	12	0	0
85299049	Parts for other TV cameras	12	0	0
85299060	Parts for radio broadcast receivers and their combinations	15	0	0
85299081	Parts for colour TV receivers	15	0	0
85311000	Other burglar or fire alarms and similar apparatus, nes	10	0	0
85318010	Electric buzzers	15	0	0
85318090	Electric sound or visual signalling apparatus, nes	10	0	0
85351000	Electrical fuses, for a voltage exceeding 1,000 volts	14	0	0
85352100	Automatic circuit breakers 1,000V<voltage ≤72.5 KV	14	0	0
85354000	Lightning arresters, voltage limiters & surge supp voltage >1,000 V	18	5	0
85359000	Electrical app for switching or protec elec circuits >1,000V, nes	10	0	0
85361000	Electrical fuses, for a voltage not exceeding 1,000 volts	10	0	0
85364100	Elect relays for a voltage not exceeding 60 volts	10	0	0
85364900	Elect relays for a voltage exceed 60 V but not exceeding 1,000 volts	10	0	0
85366100	Electrical lamp-holders, for a voltage not exceeding 1,000 volts	10	0	0
85392190	Tungsten halogen lamps, for other uses nes	10.5	0	0
85392210	Other filament lamps ≤200 W, >100V, for scient or medical uses	10.5	5	0
85392920	Filament lamps nes, for trains, aircraft or ships	10.5	0	0
85392991	Filament lamps nes, voltage ≤ 12V	12	5	0
85392999	Other filament lamps, nes	12	0	0
85401100	Cathode-ray TV picture tubes,including video monitor tubes,colour	12	5	0
85401200	Cathode-ray TV picture tubes incl monitor tubes,B&W or other mono	15	5	0
85402010	Television camera tubes	12	5	0
85432010	General signal generators, output frequency<1,500 MHz	15	0	0
85437093	Electric fence energizers	10	0	0
85441100	Insulated winding wire of copper	10	5	0
85441900	Insulated winding wire not of copper	20	5	0
85442000	Co-axial cable & other co-axial electric conductors	10	0	0
85444929	Electric conductors, not fitted with connectors, for a voltage exceeding 80V but not exceeding 1000V	12	0	0
85446012	Electric cable, 1,000V<voltage≤35 KV	10	0	0
85446090	Electric conductor nes, for a voltage >1,000 V	21	5	0
85451900	Carbon or graphite electrodes, for electrical purposes,nes	10.5	5	0
85452000	Carbon or graphite brushes	10.5	5	0
85459000	Art. of carbon or graphite, for electrical purposes,nes	10.5	5	0
85461000	Electrical insulators of glass	10.5	5	0
85462090	Other electrical insulators of ceramics	12	0	0
85469000	Electrical insulators, nes	10	0	0
85479010	Elect conduit tubing/joints of base metls, with inner insulat lining	10	0	0
85489000	Electrical parts of machinery or apparatus, nes in Ch 85	12	0	0
86090010	20 feet cargo containers	10.5	5	0
86090020	40 feet cargo containers	10.5	5	0
86090030	45,48,53 feet cargo containers	10.5	5	0
86090090	Cargo containers special designd, nes	10.5	5	0
87031011	All Terrian Vehicles	25	5	0
87031019	Other golf cars and similar vehicles	25	5	0
87031090	Snowmobiles	25	0	0
87032335	Cross-country cars(4WD), >2500cc but≤3000 cc, spark-igni recip	25	5	0
87032336	Minibuses(seats≤9), >2500cc but≤3000 cc, spark-igni recip	25	0	0
87032339	Cars nes, >2500cc but≤3000 cc, spark-igni recip	25	0	0

CODE	DESCRIPTION	MFN	2009	2010
87033190	Cars nes, ≤1500cc, diesel	25	5	0
87033330	Saloon cars, >2500 cc, diesel	25	5	0
87033340	Cross country cars(4WD), >2500 cc, diesel	25	0	0
87033350	Minibuses (seats≤9), >2500 cc, diesel	25	5	0
87033390	Cars nes, >2500 cc, diesel	25	5	0
87039000	Motor cars with seats≤9, nes	25	5	0
87049000	Trucks nes	25	0	0
87051021	All-road crane lorries with a lifting capacity ≤50 t	15	5	0
87051022	All-road crane lorries with 50<lifting capacity<100 t	10	5	0
87051023	All-road crane lorries with lifting capacity ≥100	10	5	0
87051091	Other crane lorries with a lifting capacity ≤50 t	15	5	0
87051092	Other crane lorries with 50<lifting capacity<100 t	10	5	0
87051093	Other crane lorries with lifting capacity ≥100	10	5	0
87052000	Mobile drilling derricks	12	5	0
87054000	Mobile concrete mixers	15	5	0
87059010	Radio communication vans	9	5	0
87059030	Mobile environmental monitoring units	12	5	0
87059040	Mobile clinics	12	5	0
87059051	Aeroplane charging vehicles (frequency 400Hz)	12	5	0
87059059	Other mobile electric generator sets	12	5	0
87059060	Mobile refuellers/air-conditioners/deicers used for aircraft	12	5	0
87059070	Snow-clearance vehicles used for road or airfiel runways	12	5	0
87059080	Oil-well measuring carts, crushing mill carts and sand	12	5	0
87059090	Special purpose motor vehicles nes	12	5	0
87060030	Chassis fit with engines for buses with seats ≥30	20	5	0
87060040	Chassis fit with engines for crane lorries	20	5	0
87060090	Chassis fit with engines for oth vehicles of 87.01 to 87.05	10	0	0
87071000	Bodies for passenger carrying vehicles	10	5	0
87079010	Bodies for buses with 10 to 29 seats	10	5	0
87079090	Bodies for tractors, buses, trucks, special purpose vehicles, nes	10	5	0
87081000	Bumpers & parts of motor vehicles	10	0	0
87082100	Safety seat belts of motor vehicles	10	0	0
87082941	Motor vehicles electric sunroofs	10	5	0
87082942	Motor vehicles manual sunroofs	10	5	0
87082951	Side panels	10	0	0
87082952	Car doors	10	0	0
87082953	Engine hood	10	0	0
87082954	Front wall	10	0	0
87082955	Baggage compartment lids(or back door)	10	0	0
87082956	Rear wall	10	0	0
87082957	Fender	10	0	0
87082959	Other body Coverings	10	0	0
87082990	Parts & accessories of bodies nes for motor vehicles	10	0	0
87083010	Mounted brake linings	10	0	0
87083095	Brakes and servo-brakes and parts thereof, of heavy motor vehicles	10	5	0
87083096	Brakes and servo-brakes and parts thereof, of special purpose motor vehicles	10	5	0
87084060	Gear boxes of vehicles of 87.05	10	5	0
87084099	Gearshift of other motor vehicles of 87.02 to 87.04	10	5	0
87085076	Drive-axles with differential, of special purpose motor vehicles	10	5	0
87085082	Non-driving axles and parts thereof, of motor vehicles for the transport of 30 seats or more	15	5	0

CODE	DESCRIPTION	MFN	2009	2010
87085084	Non-driving axles and parts thereof, of motor vehicles with compression-ignition internal combustion piston engine, light duty	10	0	0
87085085	Non-driving axles and parts thereof, of heavy motor vehicles	10	0	0
87085086	Non-driving axles and parts thereof, of special purpose motor vehicles	10	5	0
87085089	Non-driving axles and parts thereof, of other unspecified vehicles	10	5	0
87087020	Road wheel & parts of buses with seats ≥ 30	10	5	0
87087040	Road wheel & parts of trucks of 8704.2100/2230/3100/3230	10	5	0
87087050	Road wheel & parts of trucks of 8704.2240, 8704.2300	10	5	0
87087060	Road wheel & parts of vehicles of 87.05	10	5	0
87087090	Road wheel & parts of other vehicles of 87.02 to 87.04	10	5	0
87088010	Shock absorbers of vehicles of 87.03	10	5	0
87088090	Shock absorbers of vehicles of 87.01, 87.02, 87.04, 87.05	10	5	0
87089100	Radiators of motor vehicles	10	0	0
87089200	Mufflers & exhaust pipes of motor vehicles	10	0	0
87089320	Clutches & parts of buses with seats ≥ 30	10	0	0
87089340	Clutches & parts of trucks of 8704.2100/2230/3100/3230	10	0	0
87089350	Clutches & parts of trucks of 8704.2240, 8704.2300	10	0	0
87089360	Clutches & parts of vehicles of 87.05	10	5	0
87089390	Clutches & parts of other vehicles of 87.02 to 87.04	10	0	0
87089420	Steering wheels/columns/boxes of buses with seats ≥ 30	10	0	0
87089440	Steering wheel/column/box of trucks of 8704.2100/2230/3100/3230	10	0	0
87089450	Steering wheels/columns/boxes of trucks of 8704.2240, 8704.2300	10	0	0
87089460	Steering wheels/columns/boxes of vehicles of 87.05	10	5	0
87089490	Steering wheels/columns/boxes of oth vehicles of 87.02 to 87.04	10	0	0
87089921	Frames of buses with seats ≥ 30	25	0	0
87089929	Other parts & accessories nes of buses with seats ≥ 30	25	0	0
87089941	Frames of trucks of 8704.2100/2230/3100/3230	25	5	0
87089949	Other parts & accessories nes of trucks of 8704.2100/2230/3100/3230	25	5	0
87089951	Frames of trucks of 8704.2240, 8704.2300	10	5	0
87089959	Other parts & accessories nes of trucks of 8704.2240, 8704.2300	10	5	0
87089960	Parts & accessories nes of vehicles of 87.05	15	5	0
87089991	Frames of other vehicles of 87.02 to 87.04	10	5	0
87089992	Motor vehicles shafts	10	5	0
87089999	Other parts & accessories nes of other vehicles of 87.02 to 87.04	10	0	0
87091110	Electrical tractors, used in factories & warehouses	10	5	0
87091190	Other electrical tractors, self-propelled, not fitted with lifting/handling equip.	10	5	0
87091910	Other tractors, nes	10.5	5	0
87091990	Other works trucks, self-propelled, not fitted with lifting or handling equip.	10.5	5	0
87100010	Tanks & other armoured fighting vehicles, motorised	15	5	0
87100090	Parts of tanks & other armoured fighting vehicles	15	5	0
87111000	Motorcycles with reciprocating piston engine ≤ 50 cc or less	45	5	0
87112010	Motorcycles with reciprocating piston engine, 50cc<piston engine ≤ 100 cc	45	5	0
87112020	Motorcycles with reciprocating piston engine, 100cc<piston engine ≤ 125 cc	45	5	0
87112030	Motorcycles with reciprocating piston engine, 125cc<piston engine ≤ 150 cc	45	5	0

CODE	DESCRIPTION	MFN	2009	2010
87112040	Motorcycles with reciprocating piston engine, 150cc<piston engine ≤200cc	45	5	0
87112050	Motorcycles with reciprocating piston engine, 200cc<piston engine ≤250cc	45	5	0
87113010	Motorcycles with, 250 cc<piston engine ≤400cc	45	0	0
87113020	Motorcycles with, 400 cc<piston engine ≤500cc	45	0	0
87114000	Motorcycles with, 500 cc<piston engine ≤800cc	40	0	0
87115000	Motorcycles with piston engine >800 cc	30	5	0
87119010	Electric and electric auxiliary motorcycles(including mopeds)	45	5	0
87119090	Other motorcycles(including mopeds)	45	0	0
87120020	Racing bicycles	13	5	0
87120030	Mountain bicycles	13	5	0
87120041	Cross-country bicycles, 16", 18", 20"	13	5	0
87120049	Cross-country bicycles, nes	13	5	0
87120081	Other bicycles, not larger than 16"	13	5	0
87120089	Bicycles, nes	13	5	0
87120090	Non-motorised cycles, nes	23	5	0
87141100	Motorcycle saddles	30	5	0
87141900	Motorcycle parts nes	30	5	0
87149100	Bicycle frames & forks, & parts thereof	12	5	0
87149200	Bicycle wheel rims & spokes	12	5	0
87149310	Hubs of bicycle	12	0	0
87149320	free wheel	12	0	0
87149390	Free-wheel, sprocket wheel of bicycle	12	0	0
87149400	Bicycle brakes, including coaster braking hubs, & parts	12	0	0
87149500	Bicycle saddles	12	5	0
87149610	Bicycle padals and parts thereof	12	0	0
87149620	Bicycle crank-gears and parts thereof	12	0	0
87149900	Bicycle parts nes	12	0	0
87150000	Baby carriages & parts thereof	20	5	0
87161000	Trailers for housing or camping	10	5	0
87163110	Oil tanker trailers & semi-trailers	10	5	0
87168000	Wheelbarrows, hand-carts, rickshaws & oth hand propeled vehicles	10	0	0
87169000	Trailer & other vehicle parts nes	10	0	0
89011010	Passenger vessels, motorized	5	0	0
89013000	Refrigerated vessels other than tankers	9	0	0
89019080	Other motor vessels nes	9	0	0
89019090	Other non-motor vessels nes	8	0	0
89020010	Fishing vessels & factory ships, motorized	7	0	0
89039200	Motorboats, other than outboard motorboats	10.5	5	0
89040000	Tugs & pusher craft	9	5	0
90013000	Contact lenses	10	0	0
90014010	Spetacle lenses of glass, photochromic	20	5	0
90014091	Sunglasses lenses of glass, not photochromic	20	5	0
90014099	Spectacle lenses of glass, nes, not photochromic	20	5	0
90015010	Spectable lenses of other materials, photochromic	20	5	0
90015091	Sunglasses lenses of other materials, not photochromic	20	0	0
90015099	Spectacle lenses of other materials, nes, not photochromic	20	0	0
90021131	Lens of digital single lens reflex camera	15	0	0
90021139	Lens of digital camera(exception to digital single lens reflex camera)	15	0	0
90021190	Objective lenses for photo camera/enlarger/reducer, projector, nes	15	0	0
90021910	Objective lenses for cinema cameras or projectors	15	0	0

CODE	DESCRIPTION	MFN	2009	2010
90021990	Objective lenses, nes	15	0	0
90022010	Filters for photo cameras	15	0	0
90022090	Filters, nes	15	0	0
90029010	Other optical elements, mounted, for photo cameras	15	0	0
90029090	Other optical elements, mounted, nes	15	0	0
90031100	Frames & mountings for spectacles, goggles or the like, of plastic	18	5	0
90041000	Sunglasses	20	5	0
90049010	Photochromic spectacles	16	5	0
90049090	Spectacles, goggles & the like, nes	20	5	0
90051000	Binoculars	15	5	0
90058090	Monoculars and other optical telescopes	12	5	0
90061010	Electronic colour scanners used for prep printing plate/cylinder	12	0	0
90065100	SLR cameras for film \leq 35mm	25	0	0
90065290	Other cameras, for roll film of a width less than 35mm	25	5	0
90065300	Other cameras for film of 35 mm	20	5	0
90065910	laser photo typesetting equipments	9	5	0
90065990	Photographic, other than cinematographic cameras nes	25	5	0
90066100	Photographic discharge lamp (electronic) flashlight apparatus	18	5	0
90066910	Flashbulbs	18	0	0
90066990	Other photographic flashlight apparatus	18	0	0
90069191	Automatic focal setting units of photo cameras	10	0	0
90069192	Shutter units of photo cameras	10	0	0
90069199	Parts & accessories nes of other photo cameras	10	0	0
90069900	Parts & accessories of photo flashlight apparatus & flashbulbs	12	0	0
90071100	Cinematographic cameras for film <16 mm or for double-8 mm film	14	5	0
90071910	High speed cinematographic cameras	14	5	0
90071990	Cinematographic cameras, nes	14	5	0
90072010	Digital projectors	14	5	0
90072090	Other cinematographic projectors	14	5	0
90081000	Slide projectors	14	5	0
90083010	Orthographic image projectors	18	0	0
90083090	Image projectors, nes	18	0	0
90084000	Photographic enlargers & reducers, other than cinematographic	20	5	0
90089020	Parts & accessories of photo enlargers and reducers	14	5	0
90089090	Parts & accessories of projectors of 9008.1000, 9008.3000	14	5	0
90101010	Automatic developing apparatus for cinema film	14	5	0
90101091	Automatic color film developing/exposing apparatus	25	5	0
90101099	Automatic film developing/exposing apparatus, nes	15	5	0
90105010	Negatoscopes	14	5	0
90105021	Apparatus for cinematographic laboratories, nes	14	5	0
90105029	Apparatus for photographic laboratories, nes	17	5	0
90106000	Projection screens	14	0	0
90138010	Hand magnifying glasses	12	5	0
90138020	Door eyes	12	5	0
90160090	Balances of a sensitivity between 0.1 mg & 50 mg	10.5	5	0
90191010	Massage apparatus	15	0	0
90258000	Hydrometers, barometers, hygrometers & psychrometers, nes	11	0	0
90278091	Exposure meters	14	5	0
90281090	Other gas meters, nes	10	0	0
90282010	Water meters	10	5	0
90282090	Other liquid meters, nes	10	5	0
90283090	Electricity meters, nes	10	0	0

CODE	DESCRIPTION	MFN	2009	2010
90291010	Revolution counters	15	5	0
90291020	Taximeters and mileometers	15	5	0
90291090	Production counters, pedometers & the like	15	0	0
90302010	Cathode-ray oscilloscopes/oscillographs, <300 MHz, f general use	8	0	0
90303110	Multimeter, digital, measuring range ≤ 5.5, no recording device	15	0	0
90303310	Digital ammeters or voltemters, of measuring rang of 5 1/2 or less, without a recording device	15	0	0
90303320	Resistance measuring instruments, without a recording device	14	0	0
90308410	Apparatus for measuring inductances or capacitances, with a recording device	10	0	0
90308910	Elec inductance/capacitance measur instrument, nes	14	0	0
91011100	Electric wrist-watches mech display, with precious mtl case	11	5	0
91011910	Electric wrist-watches opto-electronic display, with precious mtl case	16	5	0
91011990	Other electric wrist-watches, with precious mtl case	15	5	0
91012100	Wrist-watches, with automatic winding with pecious mtl case, nes	11	5	0
91012900	Wrist-watches, with a case of precious metal, nes	15	5	0
91019100	Electric pocket-watch & oth watches with precious mtl case	15	5	0
91019900	Pocket-watches & other watches with precious metal case, nes	20	5	0
91021100	Electric wrist-watches with mechanical display only	12.5	0	0
91021200	Electric wrist-watches with opto-electronic display only	23	5	0
91021900	Electric wrist-watches, nes	15	0	0
91022100	Wrist-watches with automatic winding nes	11	5	0
91022900	Wrist-watches, nes	15	5	0
91029100	Electric pocket-watches & other watches, nes	15	5	0
91029900	Pocket-watches & other watches, nes	20	5	0
91031000	Electric clocks with watch movements	23	5	0
91039000	Clocks with watch movements, nes excl clock of 91.04	20	5	0
91051100	Electric alarm clocks	23	5	0
91051900	Alarm clocks, nes	20	5	0
91052100	Electric wall clocks	23	5	0
91052900	Wall clocks, nes	20	5	0
91059190	Other electric clocks	23	5	0
91059900	Clocks, nes	16	5	0
91061000	Time-registers; time-recorders	16	5	0
91069000	Time of day recording apparatus, nes	16	5	0
91070000	Time switches with clock or watch movement/synchronous motor	12	5	0
91081100	Electric atch movements, assembled, with mechanical display	16	5	0
91081200	Electric watch movements, assembled, with opto-electronic display	16	5	0
91081900	Electric watch movements, assembled, nes	16	5	0
91082000	Watch movements, complete & assembled, with automatic winding, nes	16	5	0
91089010	Watch movements, complete & assembled, measuring 33.8 mm or less, nes	16	5	0
91089090	Watch movements, complete & assembled, nes	16	5	0
91091100	Electric clock movements, complete & assembled, for alarm clocks	16	5	0
91091900	Electric clock movements, complete & assembled, nes	16	5	0
91099000	Clock movements, complete & assembled, nes	16	5	0
91101100	Complete movements of watches, unassembled or partly assembled	16	5	0
91101200	Incomplete movements of watches, assembled	16	5	0
91101900	Rough movements of watches	16	5	0
91109010	Complete movements of clocks, unassembled or partly assembled	16	5	0

CODE	DESCRIPTION	MFN	2009	2010
91109090	Rough clock movements, unassembled or partly assembled	16	5	0
91111000	Watch cases of precious metal or of metal clad with precious metal	14	5	0
91112000	Watch cases of base metal	14	5	0
91118000	Watch cases, nes	14	5	0
91119000	Parts of watch cases	14	0	0
91122000	Clock cases & similar cases of metal for other goods of this Chapter	14	5	0
91129000	Parts of clock cases & similar cases for oth gds of Chapter	12	5	0
91131000	Watch straps & parts of precious mtl or of mtl clad with prec mtl	20	5	0
91132000	Watch straps & parts of base metal	14	5	0
91139000	Watch straps/bands/bracelets and parts thereof	14	5	0
91141000	Clock or watch springs, including hair-springs	14	5	0
91142000	Clock or watch jewels	14	5	0
91143000	Clock or watch dials	14	5	0
91144000	Clock or watch plates & bridges	14	0	0
91149000	Clock or watch parts, nes	14	0	0
92011000	Upright pianos, including automatic	17.5	5	0
92012000	Grand pianos, including automatic	17.5	5	0
92019000	Harpichords & other keyboard stringed instruments nes	17.5	5	0
92021000	String musical instruments played with a bow	17.5	5	0
92029000	String musical instruments nes	17.5	5	0
92051000	Brass-wind instruments	17.5	5	0
92059010	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	20	5	0
92059020	Accordions and similar instruments	21	5	0
92059030	Mouth organs	21	5	0
92059090	Other wind musical instruments	17.5	5	0
92060000	Percussion musical instruments	17.5	5	0
92071000	Electric keyboard instruments other than accordions	30	5	0
92079000	Electric musical instruments nes	30	0	0
92081000	Musical boxes nes	22	5	0
92089000	Musical instruments nes; mouth-blown sound signaling instruments nes	22	5	0
92093000	Strings, musical instrument	17.5	5	0
92099100	Parts & accessories for pianos	17.5	5	0
92099200	Parts & accessories for musical instruments of heading No 92.02	17.5	0	0
92099400	Parts & accessories for musical instruments of heading No 92.07	17.5	0	0
92099910	Metronomes, tuning forks and pitch pipes	17.5	5	0
92099920	Mechanisms for musical boxes	17.5	5	0
92099990	Other parts and accessories of musical instruments; metromomes; etc; unspecified in this chapter	17.5	5	0
93011100	Artillery weapons, self-propelled	13	5	0
93011900	Other artillery weapons, nes	13	5	0
93012000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes	13	5	0
93019000	Military weapons, nes, other than those of heading No 93.07	13	5	0
93020000	Revolvers & pistols, other than those of heading No 93.03 or 93.04	13	5	0
93031000	Muzzle-loading firearms	13	5	0
93032000	Sporting/hunting/target-shooting shotguns, nes	13	5	0
93033000	Sporting/hunting/target-shooting rifles, nes	13	5	0
93039000	Firearms & sim devices by firing of an explosive charge nes	13	5	0
93040000	Arms nes, excluding those of heading No 93.07	13	5	0
93051000	Parts & accessories of revolvers or pistols	13	5	0

CODE	DESCRIPTION	MFN	2009	2010
93052100	Shotgun barrels of heading No 93.03	13	5	0
93052900	Parts & accessories nes, of shotguns/rifles of heading No 93.03	13	5	0
93059100	Parts & accessories of military weapons of heading No 93.01	13	5	0
93059900	Parts & accessories nes of heading No 93.01 to 93.04	13	5	0
93062100	Shotgun cartridges	13	5	0
93062900	Air gun pellets & parts of shotgun cartridges	13	5	0
93063080	Cartidges for riveting or similar tools or for captivebolt humane killers and parts thereof	13	5	0
93063090	Other cartidges and parts thereof	13	5	0
93069000	Munitions of war & parts; oth ammunitns/projectiles & parts	13	5	0
93070000	Swords,cutlasses,bayonets/sim arms & parts	13	5	0
94041000	Mattress supports	20	5	0
94042100	Mattresses of cellular rubber or plastics	20	5	0
94042900	Mattresses fitted with springs or stuffed with any material	20	5	0
94043010	Sleeping bags, feather or down stuffed	20	5	0
94043090	Sleeping bags, nes	20	5	0
94049010	Articles of bedding/furnishing nes, feather or down stuffed	20	5	0
94049020	Articles of bedding/furnishing nes, animal hair stuffed	20	5	0
94049030	Articles of bedding/furnishing nes, silk wadding stuffed	20	5	0
94049040	Articles of bedding/furnishing nes, man-made fibre stuffed	20	5	0
94049090	Articles of bedding/furnishing nes, stuffed, nes	20	0	0
94052000	Electric table, desk, bedside or floor-standing lamps	20	5	0
94053000	Lighting sets of a kind used for Christmas trees	16	5	0
94054010	Searchlights	17.5	0	0
94054020	Spotlights	17.5	0	0
94054090	Electric lamps & lighting fittings, nes	10	0	0
94055000	Non-electrical lamps & lighting fittings	20	5	0
94056000	Illuminated signs, illuminated name-plates & the like	20	5	0
94059100	Lamps & lighting fittings parts of glass	20	5	0
94059200	Lamps & lighting fittings parts of plastics	20	5	0
94059900	Lamps & lighting fittings, parts of nes	20	0	0
94060000	Prefabricated buildings	10	0	0
95061100	Snow-skis	14	5	0
95061200	Snow-ski-fastenings (ski-bindings)	14	5	0
95061900	Snow-ski equipment nes	14	5	0
95062100	Sailboards	12	5	0
95062900	Water-skis, surf-boards & other water-sport equipment	14	5	0
95063100	Golf clubs, complete	14	5	0
95063200	Golf balls	12	5	0
95063900	Golf equipment nes	14	5	0
95064010	Table-tennis balls	12	5	0
95064090	Articles & equipment for table-tennis, excl balls	14	5	0
95065100	Lawn-tennis rackets, whether or not strung	14	5	0
95065900	Badminton or similar rackets, whether or not strung	14	5	0
95066100	Lawn-tennis balls	12	5	0
95066210	Basketballs, footballs and volleyballs	12	5	0
95066290	Inflatable balls, nes	12	5	0
95066900	Balls nes, excl balls for golf or table tennis	12	5	0
95067010	Ice skates, including skating boots with skates attached	14	5	0
95067020	Roller skates, including skating boots with skates attached	14	5	0
95069110	Gymnasium or recovered equipment	12	0	0
95069120	Skateboards	12	5	0

CODE	DESCRIPTION	MFN	2009	2010
95069190	General physica exercise/gymnastics/athletics articl/equipment	12	5	0
95069900	Artcl/equip for sports/outdoor games nes;swim/padding pools	12	5	0
95071000	Fishing rods	21	5	0
95072000	Fish-hooks, whether or not snelled	21	0	0
95073000	Fishing reels	21	5	0
95079000	Fish articles nes,butterfly,decoy birds & sim hunt/shoot requisits	21	5	0
95081000	Travelling circus/menageries	15	5	0
95089000	Roundabout, swings, shooting galleries and other fairground amusements	15	5	0
96011000	Worked ivory & articles of ivory	20	5	0
96019000	Animal carving material (excl ivory), & articles thereof	20	5	0
96020010	Pharmaceutical capsules	10.5	5	0
96020090	Workd veg/mineral carving material/artcls, mould/carved articles	25	0	0
96031000	Brooms/brushes of twigs or oth veg mat bound together	25	5	0
96032100	Tooth brushes, including dental-plate brushes	25	5	0
96032900	Shaving/hair/nail/eyelash brushes & other toilet brushes	15	5	0
96033010	Artists' brushes	25	5	0
96033020	Writing brushes	20	5	0
96033090	Cosmetics application brushes	25	0	0
96034011	Paint or similar brushes of pigs'/hogs'/boars' bristles	20	5	0
96034019	Paint or similar brushes nes	23	5	0
96034020	Paint pads and rollers	23	5	0
96035011	Metal wire brushes as parts of machines or appliances	14	5	0
96035019	Metal wire brushes as parts of vehicles	14	5	0
96035091	Brushes nes, as parts of machines & appliances	14	5	0
96035099	Brushes nes, as parts of vehicles	14	5	0
96039010	Feather dusters	21	5	0
96039090	Hand-opertd mechnc floor sweepers; prepd broom knots; squeegees	15	5	0
96040000	Hand sieves & hand riddles	21	5	0
96050000	Travel sets for personal toilet, sewing or shoe/clothes cleaning	15	5	0
96061000	Press-fasteners, snap-fasteners & press-studs & parts thereof	21	0	0
96062100	Buttons of plastics, not covered with textile material	21	5	0
96062200	Buttons of base metal, not covered with textile material	15	5	0
96062900	Buttons, nes	15	5	0
96063000	Button moulds & other parts of button; button blanks	15	5	0
96071100	Slide fasteners fitted with chain scoops of base metal	21	5	0
96071900	Slide fasteners, nes	21	5	0
96072000	Parts of slide fasteners	21	5	0
96081000	Ball point pens	15	0	0
96082000	Felt tipped & other porous-tipped pens & markers	21	5	0
96083100	Indian ink drawing pens	21	5	0
96083910	Fountain pens	21	5	0
96083990	Stylograph pens and other pens nes	21	5	0
96084000	Propelling or sliding pencils	21	5	0
96085000	Sets of articles from ≥ 2 of foregoing subheadings in 96.08	21	5	0
96086000	Refills for ball point pens of ball point & ink-reservoir	21	5	0
96089100	Pen nibs & nib points	12	5	0
96089910	Pens, markers, etc, for use on machines or instruments	17.5	5	0
96089920	Duplicating stylos; pen/pencil/similar bolders	21	5	0
96089990	Parts nes, of the articles of heading 96.08	21	5	0
96091010	Pencils	21	5	0

CODE	DESCRIPTION	MFN	2009	2010
96091020	Crayons	21	5	0
96092000	Pencil leads, black or coloured	21	5	0
96099000	Pastels, drawing charcoals, writing/drawing/tailor's chinks	15	5	0
96100000	Slates & boards,with writing or drawing surfaces	15	5	0
96110000	Devices for printing or embossing labels, hand-operated	21	5	0
96121000	Typewriter or similar ribbons, prepared for giving impressions	10.5	0	0
96122000	Ink-pads, whether or not inked, with or without boxes	25	5	0
96131000	Pocket lighters, gas-fuelled, non-refillable	25	5	0
96132000	Pocket lighters, gas-fuelled, refillable	25	5	0
96138000	Lighters, nes	25	5	0
96139000	Parts of lighters, other than flints & wicks	25	5	0
96140010	Pipes and pipe bowls	25	5	0
96140090	Cigar or cigarette holders, and parts thereof	25	5	0
96151100	Combs, hair-slides & the like of hard rubber or plastics	18	5	0
96151900	Combs, hair-slides & the like of other materials	18	5	0
96159000	Hairpins, curling pins, hair-curlers & the like, nes	18	5	0
96161000	Scent & similar toilet sprays, mounts & heads therefor	18	5	0
96162000	Powder-puffs & pads for cosmetics application	18	5	0
96170010	Vacuum flasks, complete with cases	24	5	0
96170090	Other vacuum vessels & the parts, excl glass inners	18	5	0
96180000	Lay figures; animated displays for shop window dressing	21	5	0
97011010	Original paintings, drawings & pastels, executed by hand	12	5	0
97011020	Copies of paintings,drawings & pastels, executed by hand	14	5	0
97019000	Collages & similar decorative plaques	14	5	0
97020000	Original engravings, prints & lithographs	12	5	0
97030000	Original sculptures & statuary, in any material	12	5	0
97040090	Revenue stamps & like, used or not of curr or new issue	14	5	0

CODE	DESCRIPTION	MFN	2009
22030010	Stout & porter (LTR)	S\$16.00/litre of alcohol	0
22030090	Beer incl ale (LTR)	S\$16.00/litre of alcohol	0
22089010	Medicated samsu 40% vol or less (LTR)	S\$8.00/litre of alcohol	0
22089020	Medicated samsu over 40% vol (LTR)	S\$8.00/litre of alcohol	0
22089030	Other samsu 40% vol or less (LTR)	S\$8.00/litre of alcohol	0
22089040	Other samsu over 40% vol (LTR)	S\$8.00/litre of alcohol	0

CHAPTER 4 RULES OF ORIGIN

ARTICLE 10 Definitions

For the purposes of this Chapter:

- (a) **aquaculture** refers to the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding, protection from predators, *etc*;
- (b) **fungible products and materials** refers to goods or materials which are interchangeable for commercial purposes, whose properties are essentially identical, and between which it is impractical to differentiate by a mere visual examination;
- (c) **generally accepted accounting principles** refers to the recognized accounting standards 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. Those standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;
- (d) **material** refers to ingredients, parts, components, subassembly and/or goods that were physically incorporated into another good or were subject to a process in the production of another good;
- (e) **non-originating material** refers to a material that has not satisfied the requirements of this Chapter;
- (f) **originating materials or originating goods** refers to materials or goods which qualify as originating in accordance with this Chapter;
- (g) **producer** refers to a person who engages in the production of a good;
- (h) **Product Specific Rules** are rules that specify that the materials have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy an *ad valorem* criterion or a combination of any of these criteria;

- (i) **production** refers to methods of obtaining goods including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling a good; and
- (j) **used** means spent or consumed in the production of products.

ARTICLE 11

Origin Criteria

For the purposes of this Agreement, products imported by a Party shall be deemed to be originating and eligible for preferential concessions if they conform to the origin requirements under any one of the following:

- (a) products which are wholly obtained or produced as set out and defined in Article 12 (Wholly Obtained Products);
- (b) products not wholly obtained or produced in the territory of the exporting Party, provided that said products are eligible under Articles 13 (Regional Value Content), 14 (Cumulative Rule of Origin) and 15 (Product Specific Rules).

ARTICLE 12

Wholly Obtained Products

For the purposes of this Agreement, the following shall be considered as being wholly produced or obtained in a Party:

- (a) plant¹ and plant products harvested, picked or gathered there;
- (b) live animals² born and raised there;
- (c) products³ obtained from live animals referred to in sub-paragraph (b) above;
- (d) products obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted there;

¹ **Plant** referred to in paragraph (a) covers all plant life, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants.

² **Animals** referred to in paragraphs (b) and (c) covers all animal life, including mammals, birds, fish, crustaceans, molluscs, reptiles, bacteria and viruses.

³ **Products** referred to in paragraph (c) covers those obtained from live animals without further processing, including milk, eggs, natural honey, hair, wool, semen and dung.

- (e) minerals and other naturally occurring substances, not included in sub-paragraphs (a) to (d), extracted or taken from its soil, waters, seabed or beneath their seabed;
- (f) products taken from the waters, seabed or beneath the seabed outside the territorial waters of that Party, provided that that Party has the rights to exploit such waters, seabed and beneath the seabed in accordance with international law;
- (g) products of sea fishing and other marine products taken from the high seas by vessels registered with a Party or entitled to fly the flag of that Party;
- (h) products processed and/or made on board factory ships registered with a Party or entitled to fly the flag of that Party, exclusively from products referred to in sub-paragraph (g) above;
- (i) articles collected in the territory of that Party that 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 of raw materials, or for recycling purposes⁴;
- (j) goods obtained or produced in a Party solely from products referred to in sub-paragraphs (a) to (i) above.

ARTICLE 13 Regional Value Content

1. The regional value content of a good shall be calculated on the basis of the following method:

$$\text{RVC} = \frac{\text{V} - \text{VNM}}{\text{V}} \times 100$$

where:

RVC means the regional value content expressed as a percentage;

⁴ This would cover all scrap and waste including scrap and waste resulting from manufacturing or processing operations or consumption in the same country, scrap machinery, discarded packaging and all products that can no longer perform the purpose for which they were produced and are fit only for discarding or for the recovery of raw materials. Such manufacturing or processing operations shall include all types of processing, not only industrial or chemical but also mining, agriculture, construction, refining, incineration and sewage treatment operations.

V means the value of the good, as defined in the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, adjusted on an FOB basis; and

VNM shall be:

- (i) the CIF value at the time of importation of the materials; or
- (ii) the earliest ascertained price paid for the materials of undetermined origin in the territory of the Party where the working or processing takes place.

2. The percentage of regional value content shall not be less than 40%, except for the goods listed in Annex 2 (Product Specific Rules), which shall comply with the Product Specific Rules as provided under Article 15 (Product Specific Rules).

3. The value of the non-originating materials used by the producer in the production of a good shall not include, for purposes of calculating the regional value content of the good, pursuant to paragraph 1, the value of non-originating materials used to produce originating materials that are subsequently used in the production of the good.

4. When the producer of the good acquires a non-originating material within the Party's territory where it is located, the value of such material shall not include freight, insurance, packing costs, and any other costs incurred in transporting the material from the supplier's warehouse to the producer's location.

ARTICLE 14 Cumulative Rule of Origin

Where originating goods or materials of a Party are incorporated into a good in the other Party's territory, the goods or materials so incorporated shall be regarded to be originating in the latter's territory.

ARTICLE 15 Product Specific Rules

Products which have undergone sufficient transformation in a Party shall be treated as originating goods of that Party. Products which satisfy the Product Specific Rules provided for in Annex 2 (Product Specific Rules) shall be

considered as goods to which sufficient transformation has been carried out in a Party.

ARTICLE 16
De Minimis

A good that does not meet tariff classification change requirements, pursuant to the provisions of Annex 2 (Product Specific Rules), shall nonetheless be considered to be an originating good if:

- (a) the value of all non-originating materials used in the production of the product, which do not undergo the applicable change in tariff classification or fulfil any other condition set out in Annex 2 (Product Specific Rules), does not exceed 10% of the FOB value of the product; and
- (b) the product meets all other applicable requirements provided in this Chapter for qualifying as an originating product.

The value of such non-originating materials shall, however, be included in calculating the value of the non-originating materials for any applicable qualifying value content requirement for the product.

ARTICLE 17
Minimal Operations and Processes

1. The following operations undertaken by themselves shall be considered as insufficient working or processing to confer the status of originating products:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

- (g) operations to color sugar or form sugar lumps;
 - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
 - (i) sharpening, simple grinding or simple cutting;
 - (j) sifting, screening, sorting, classifying, grading or matching (including the making-up of sets of articles);
 - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - (m) simple mixing of products, whether or not of different kinds;
 - (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - (o) operations whose sole purpose is to ease port handling;
 - (p) a combination of two or more operations specified in subparagraphs (a) to (o); and
 - (q) slaughter of animals.
2. For the purposes of this Article:
- (a) **simple** generally describes activities which need neither special skills nor special machines, apparatus or equipment specially produced or installed for carrying out the activity; and
 - (b) **simple mixing** generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction.

ARTICLE 18

Direct Consignment

1. Preferential tariff treatment provided for in this Agreement shall be applied to goods which satisfy the requirements of this Chapter and are directly consigned between the Parties.

2. For the purposes of paragraph 1, the following shall be considered as consigned directly from the exporting Party to the importing Party:

- (a) goods that are transported without passing through the territory of a non-Party;
- (b) goods whose transport involves transit through one or more non-Parties with or without trans-shipment or temporary storage of up to three (3) months in such non-Parties provided that:
 - (i) the goods do not enter into trade or commerce there;
 - (ii) the goods do not undergo any operation there other than unloading and reloading, or any operation required to keep them in good condition; and
 - (iii) the transit entry is justified for geographical reasons or by considerations related exclusively to transport requirements.

3. Compliance with the provisions set out in paragraph 2(b) shall be authenticated by the importer presenting to the customs authorities of the importing Party either with customs documents of the non-Parties or with any other documents provided to the customs authorities of the importing Party.

ARTICLE 19 Treatment of Packing

1. Where, for the purposes of assessing customs duties, a Party treats products separately from their packing, it may also, in respect of its imports consigned from the other Party, determine separately the origin of such packing.

2. Where paragraph 1 is not applied, packing shall be considered as forming a whole with the products and no part of any packing required for their transport or storage shall be considered as having been imported from a non-Party when determining the origin of the products as a whole.

ARTICLE 20 Accessories, Spare Parts and Tools

The origin of accessories, spare parts, tools and instructional or other information materials presented with the goods therewith shall be neglected in determining the origin of the goods, provided that such accessories, spare parts, tools and information materials are classified and collected customs duties with the goods by the importing Party.

ARTICLE 21
Fungible Products and Materials

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

- (a) physical separation of the goods; or
- (b) an inventory management method recognised in the generally accepted accounting principles of the exporting Party.

ARTICLE 22
Neutral Elements

Unless otherwise provided, for the purpose of determining the origin of goods, the origin of the power and fuel, plant and equipment, or machines and tools used to obtain the goods, or the materials used in its manufacture which do not remain in the goods or form part of the goods, shall not be taken into account.

ANNEX 2 PRODUCT SPECIFIC RULES

Preamble

For the purpose of Article 15 (Product Specific Rules) of the CSFTA, products which satisfy the Product Specific Rules set out herein shall be considered as goods which have undergone sufficient transformation, and hence shall be treated as the originating products of a Party in whose territory such transformation took place.

A country of origin of a product shall be a Party in whose territory the last sufficient transformation of that product was performed. As for a product whose production took place in the territories of both Parties, originating status shall be conferred on a Party in whose territory the last sufficient transformation took place.

A. Exclusive Rule/Criterion

The following product specific criteria shall be the sole criteria for determining the originating status of the following products. When applying for a Certificate of Origin based on the formats as set out in Annex 3 (Formats of Certificates of Origin), for these products, the exporter concerned can only use the product specific criteria as set out below:

Serial No.	HS Code (HS2012)	Product Description	Origin Criteria
1	1517.90	Margarine, edible mixtures or preparations of animal or vegetable fat or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16: - Other	Manufactured from fats or oil wholly obtained in either Party
2	2105.00	Ice cream and other edible ice, whether or not containing cocoa.	Change to subheading 2105.00 from any other chapter
3	5103.20	Waste of wool or of fine animal hair, not garneted stock	Obtained from sheep, lambs or other animals raised in either Party
4	5103.30	Waste of coarse animal hair, not garneted stock	Obtained from sheep, lambs or other animals raised in either Party
5	5104.00	Garneted stock of wool or of fine or coarse animal hair	Obtained from sheep, lambs or other animals raised in either Party
6	5105.31	Fine animal hair of Kashmir	Obtained from sheep,

Serial No.	HS Code (HS2012)	Product Description	Origin Criteria
		(cashmere) goats, carded or combed	lambs or other animals raised in either Party
7	5105.39	Other fine animal hair, carded or combed	Obtained from sheep, lambs or other animals raised in either Party
8	5105.40	Coarse animal hair, carded or combed	Obtained from sheep, lambs or other animals raised in either Party
9	7101.21	- Cultured pearls: -- Unworked	Wholly Obtained in the territory of exporting Party

B. Alternative Rules

Notwithstanding paragraph 2 of Article 13 (Regional Value Content), when applying for a Certificate of Origin, based on the formats as set out in Annex 3 (Formats of Certificates of Origin), for the following products, the exporter can use either the general rule of a regional value content of not less than 40% or the Alternative Rules set out below.

1. Change in Tariff Classification

Serial No.	HS Code (HS 2012)	Product Description	Origin Criteria
10	1604.11	- Fish, whole or in pieces, but not minced: -- Salmon	Change to subheading 1604.11 from any other chapter
11	1604.12	- Fish, whole or in pieces, but not minced: -- Herrings	Change to subheading 1604.12 from any other chapter
12	1604.13	- Fish, whole or in pieces, but not minced: -- Sardines, sardinella and brisling or sprats	Change to subheading 1604.13 from any other chapter
13	1604.15	- Fish, whole or in pieces, but not minced: -- Mackerel	Change to subheading 1604.15 from any other chapter
14	1604.16	- Fish, whole or in pieces, but not minced: -- Anchovies	Change to subheading 1604.16 from any other chapter
15	1604.17	- Fish, whole or in pieces, but not minced: -- Eels	Change to subheading 1604.17 from any other chapter

Serial No.	HS Code (HS 2012)	Product Description	Origin Criteria
16	1604.19	- Fish, whole or in pieces, but not minced: -- Other	Change to subheading 1604.19 from any other chapter
17	1604.20	- Other prepared or preserved fish	Change to subheading 1604.20 from any other chapter
18	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	Change to subheading 3006.10 from any other heading
19	3916.10	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: - Of polymers of ethylene	Change to subheading 3916.10 from any other heading
20	3916.20	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: - Of polymers of vinyl chloride	Change to subheading 3916.20 from any other heading
21	3916.90	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: - Of other plastics	Change to subheading 3916.90 from any other heading
22	3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	Change to subheading 3917.10 from any other heading
23	3917.21	- Tubes, pipes and hoses, rigid of plastics: -- of polymers of ethylene	Change to subheading 3917.21 from any other heading
24	3917.22	- Tubes, pipes and hoses, rigid of plastics: -- of polymers of propylene	Change to subheading 3917.22 from any other heading
25	3917.23	- Tubes, pipes and hoses, rigid of plastics: -- of polymers of vinyl chloride	Change to subheading 3917.23 from any other heading
26	3917.29	- Tubes, pipes and hoses, rigid of plastics: -- of other plastics	Change to subheading 3917.29 from any other heading

Serial No.	HS Code (HS 2012)	Product Description	Origin Criteria
27	3917.31	- Other tubes, pipes and hoses: -- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	Change to subheading 3917.31 from any other heading
28	3917.32	- Other tubes, pipes and hoses: -- Other, not reinforced or otherwise combined with other materials, without fittings	Change to subheading 3917.32 from any other heading
29	3917.33	- Other tubes, pipes and hoses: -- Other, not reinforced or otherwise combined with other materials, with fittings	Change to subheading 3917.33 from any other heading
30	3917.39	- Other tubes, pipes and hoses: -- other	Change to subheading 3917.39 from any other heading
31	3917.40	- Fittings	Change to subheading 3917.40 from any other heading
32	3919.10	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls: - In rolls of a width not exceeding 20 cm	Change to subheading 3919.10 from any other heading
33	3919.90	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls: - Other	Change to subheading 3919.90 from any other heading
34	3920.10	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials: - Of polymers of ethylene	Change to subheading 3920.10 from any other heading
35	3920.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials: - Of polymers of propylene	Change to subheading 3920.20 from any other heading
36	3920.30	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.: - Of polymers of styrene	Change to subheading 3920.30 from any other heading
37	3920.43	- Of polymers of vinyl chloride: -- Containing by weight not less than 6% of plasticisers	Change to subheading 3920.43 from any other heading
38	3920.49	- Of polymers of vinyl chloride: -- Other	Change to subheading 3920.49 from any other heading

Serial No.	HS Code (HS 2012)	Product Description	Origin Criteria
			other heading
39	3920.51	- Of acrylic polymers: -- Of poly(methyl methacrylate)	Change to subheading 3920.51 from any other heading
40	3920.59	- Of acrylic polymers: -- Other	Change to subheading 3920.59 from any other heading
41	3920.61	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: -- Of polycarbonates	Change to subheading 3920.61 from any other heading
42	3920.62	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: -- Of poly(ethylene terephthalate)	Change to subheading 3920.62 from any other heading
43	3920.63	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: -- Of unsaturated polyesters	Change to subheading 3920.63 from any other heading
44	3920.69	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: -- Of other polyesters	Change to subheading 3920.69 from any other heading
45	3920.71	- Of cellulose or its chemical derivatives: -- Of regenerated cellulose	Change to subheading 3920.71 from any other heading
46	3920.73	- Of cellulose or its chemical derivatives: -- Of cellulose acetate	Change to subheading 3920.73 from any other heading
47	3920.79	- Of cellulose or its chemical derivatives: -- Of other cellulose derivatives	Change to subheading 3920.79 from any other heading
48	3920.91	- Of other plastics: -- Of poly(vinyl butyral)	Change to subheading 3920.91 from any other heading
49	3920.92	- Of other plastics: -- Of polyamides	Change to subheading 3920.92 from any other heading
50	3920.93	- Of other plastics: -- Of amino-resins	Change to subheading 3920.93 from any other heading
51	3920.94	- Of other plastics: -- Of phenolic resins	Change to subheading 3920.94 from any other heading
52	3920.99	- Of other plastics: -- Of other plastics	Change to subheading 3920.99 from any other heading
53	3921.11	- Cellular: -- Of polymers of styrene	Change to subheading 3921.11 from any other heading
54	3921.12	- Cellular: -- Of polymers of vinyl chloride	Change to subheading 3921.12 from any other heading
55	3921.13	- Cellular: -- Of polyurethanes	Change to subheading 3921.13 from any other heading

Serial No.	HS Code (HS 2012)	Product Description	Origin Criteria
56	3921.14	- Cellular: -- Of regenerated cellulose	Change to subheading 3921.14 from any other heading
57	3921.19	- Cellular: -- Of other plastic	Change to subheading 3921.19 from any other heading
58	3921.90	Other plates, sheets, film, foil and strip, of plastics: - Other	Change to subheading 3921.90 from any other heading
59	3922.10	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics: - Baths, shower-baths, sinks and wash-basins	Change to subheading 3922.10 from any other heading
60	3922.20	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics: - Lavatory seats and covers	Change to subheading 3922.20 from any other heading
61	3922.90	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics: - Other	Change to subheading 3922.90 from any other heading
62	3925.10	Builders' ware of plastics, not elsewhere specified or included: - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	Change to subheading 3925.10 from any other heading
63	3925.20	Builders' ware of plastics, not elsewhere specified or included: - Doors, windows and their frames and thresholds for doors	Change to subheading 3925.20 from any other heading
64	3925.30	Builders' ware of plastics, not elsewhere specified or included: - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	Change to subheading 3925.30 from any other heading
65	3925.90	Builders' ware of plastics, not elsewhere specified or included: - Other	Change to subheading 3925.90 from any other heading
66	4103.90	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: - Other	Change to subheading 4103.90 from any other heading
67	4201.00	Saddlery and harness for any	Change to subheading

Serial No.	HS Code (HS 2012)	Product Description	Origin Criteria
		animal (including traces, leads, knees pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	4201.00 from any other heading
68	4202.11	Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of leather, of composition leather or of patent leather	Change to subheading 4202.11 from any other heading
69	4202.12	Other vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or of textile materials	Change to subheading 4202.12 from any other heading
70	4202.19	Other trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers (for example, with outer surface of vulcanized fibre or of paperboard)	Change to subheading 4202.19 from any other heading
71	4202.21	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of leather, of composition leather or of patent leather	Change to subheading 4202.21 from any other heading
72	4202.22	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of plastic sheeting or of textile materials	Change to subheading 4202.22 from any other heading
73	4202.29	Other handbags, whether or not with shoulder strap, including those without handle, nes (for example, with outer surface of vulcanized fibre or of paperboard)	Change to subheading 4202.29 from any other heading
74	4202.31	Articles of a kind normally carried in the pocket or handbag, with outer surface of leather, of composition leather or of patent leather	Change to subheading 4202.31 from any other heading
75	4202.32	Articles of a kind normally carried in the pocket or handbag, with outer surface of plastic sheeting or of textile materials	Change to subheading 4202.32 from any other heading
76	4202.39	Other articles of a kind normally carried in the pocket or handbag (for example, with outer surface of vulcanized fibre or of paperboard)	Change to subheading 4202.39 from any other heading
77	4202.91	Tool bags, cutlery cases and containers nes, with outer surface of leather, of composition leather or	Change to subheading 4202.91 from any other heading

Serial No.	HS Code (HS 2012)	Product Description	Origin Criteria
		of patent leather	
78	4202.92	Tool bags, cutlery cases and containers nes, with outer surface of plastic sheeting or of textile materials	Change to subheading 4202.92 from any other heading
79	4202.99	Other tool bags, cutlery cases and containers (for example, with outer surface of vulcanized fibre or of paperboard)	Change to subheading 4202.99 from any other heading
80	4203.10	Articles of apparel, of leather or of composition leather	Change to subheading 4203.10 from any other heading
81	4203.21	Gloves, mittens and mitts, specially designed for use in sports, of leather or of composition leather	Change to subheading 4203.21 from any other heading
82	4203.29	Other gloves, mittens and mitts of leather or of composition leather	Change to subheading 4203.29 from any other heading
83	4203.30	Belts and bandoliers, of leather or of composition leather	Change to subheading 4203.30 from any other heading
84	4203.40	Other clothing accessories, of leather or of composition leather	Change to subheading 4203.40 from any other heading
85	4205.00	Other articles of leather or of composition leather	Change to subheading 4205.00 from any other heading
86	4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	Change to subheading 4206. 00 from any other heading
87	4301.10	Raw furskins of mink, whole, with or without head, tail or paws	Change to subheading 4301.10 from any other heading
88	4301.30	Raw furskins 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	Change to subheading 4301.30 from any other heading
89	4301.60	Raw furskins of fox, whole, with or without head, tail or paws	Change to subheading 4301.60 from any other heading
90	4301.80	Other furskins, whole, with or without head, tail or paws	Change to subheading 4301.80 from any other heading
91	4301.90	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Change to subheading 4301.90 from any other heading
92	4302.11	Tanned or dressed whole skins of mink, with or without head, tail or paws, not assembled	Change to subheading 4302.11 from any other heading
93	4302.19	Other tanned or dressed whole	Change to subheading

Serial No.	HS Code (HS 2012)	Product Description	Origin Criteria
		skins, with or without head, tail or paws, not assembled	4302.19 from any other heading
94	4302.20	Tanned or dressed heads, tails, paws and other pieces or cuttings, not assembled	Change to subheading 4302.20 from any other heading
95	4302.30	Tanned or dressed whole skins and pieces or cutting thereof, assembled	Change to subheading 4302.30 from any other heading
96	4303.10	Articles of apparel and clothing accessories of furskin	Change to subheading 4303.10 from any other heading
97	4303.90	Other articles of furskin	Change to subheading 4303.90 from any other heading
98	4304.00	Artificial fur and articles thereof	Change to subheading 4304.00 from any other heading
99	6401.10	- Footwear incorporating a protective metal toe-cap	Change to subheading 6401.10 from any other heading, except from heading 6406
100	6401.92	- Other footwear: -- Covering the ankle but not covering the knee	Change to subheading 6401.92 from any other heading, except from heading 6406
101	6401.99	- Other footwear: -- Other	Change to subheading 6401.99 from any other heading, except from heading 6406
102	6402.12	- Sports footwear: -- Ski-boots, cross-country ski footwear and snowboard boots	Change to subheading 6402.12 from any other heading, except from heading 6406
103	6402.19	- Sports footwear: -- Other	Change to subheading 6402.19 from any other heading, except from heading 6406
104	6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	Change to subheading 6402.20 from any other heading, except from heading 6406
105	6402.91	- Other footwear: -- Covering the ankle	Change to subheading 6402.91 from any other heading, except from heading 6406
106	6402.99	- Other footwear: -- Other	Change to subheading 6402.99 from any other heading, except from heading 6406
107	6403.12	- Sports footwear: -- Ski-boots, cross-country ski footwear and snowboard boots	Change to subheading 6403.12 from any other heading, except

Serial No.	HS Code (HS 2012)	Product Description	Origin Criteria
			from heading 6406
108	6403.19	- Sports footwear: -- Other	Change to subheading 6403.19 from any other heading, except from heading 6406
109	6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	Change to subheading 6403.20 from any other heading, except from heading 6406
110	6403.40	- Other footwear, incorporating a protective metal toe-cap	Change to subheading 6403.40 from any other heading, except from heading 6406
111	6403.51	- Other footwear with outer soles of leather: -- Covering the ankle	Change to subheading 6403.51 from any other heading, except from heading 6406
112	6403.59	- Other footwear with outer soles of leather: -- Other	Change to subheading 6403.59 from any other heading, except from heading 6406
113	6403.91	- Other footwear: -- Covering the ankle	Change to subheading 6403.91 from any other heading, except from heading 6406
114	6403.99	- Other footwear: -- Other	Change to subheading 6403.99 from any other heading, except from heading 6406
115	6404.11	- Footwear with outer soles of rubber or plastics: -- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	Change to subheading 6404.11 from any other heading, except from heading 6406
116	6404.19	- Footwear with outer soles of rubber or plastics: -- Other	Change to subheading 6404.19 from any other heading, except from heading 6406
117	6404.20	- Footwear with outer soles of leather or composition leather	Change to subheading 6404.20 from any other heading, except from heading 6406
118	6405.10	- With uppers of leather or composition leather	Change to subheading 6405.10 from any other heading, except from heading 6406
119	6405.20	- With uppers of textile materials	Change to subheading 6405.20 from any other heading, except from heading 6406
120	6405.90	- Other	Change to subheading 6405.90 from any

Serial No.	HS Code (HS 2012)	Product Description	Origin Criteria
			other heading, except from heading 6406
121	6406.10	Uppers and parts thereof, other than stiffeners	Change to subheading 6406.10 from any other heading
122	6406.20	Outer soles and heels, of rubber or plastics	Change to subheading 6406.20 from any other heading
123	6406.90	Other parts of footwear (excluding uppers, outer soles and heels)	Change to subheading 6406.90 from any other heading
124	7218.10	- Ingots and other primary forms	Change to subheading 7218.10 from any other heading
125	7218.91	- Other: -- Of rectangular (other than square) cross-section	Change to subheading 7218.91 from any other heading
126	7218.99	- Other: -- Other	Change to subheading 7218.99 from any other heading
127	7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	Change to subheading 7221.00 from any other heading
128	7222.11	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: -- Of circular cross-section	Change to subheading 7222.11 from any other heading
129	7222.19	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: -- Other	Change to subheading 7222.19 from any other heading
130	7222.20	- Bars and rods, not further worked than cold-formed or cold-finished	Change to subheading 7222.20 from any other heading
131	7222.30	- Other bars and rods	Change to subheading 7222.30 from any other heading
132	7222.40	- Angles, shapes and sections	Change to subheading 7222.40 from any other heading

2. Process Criterion for Textile and Textile Products - Working or Processing Carried Out on Non-Originating Materials that Confers Originating Status¹

(a) Fibres and Yarns

¹ Products shall be considered as originating if they result exclusively from the processes and/or operations set out in this Annex.

Manufacture through process of fibre-making (polymerisation, polycondensation and extrusion) spinning, twisting, texturizing or braiding from a blend or any of following:-

- Silk
- Wool, fine/coarse animal hair
- Cotton fibres
- Vegetable textile fibres
- Synthetic or artificial filaments/man-made filaments
- Synthetic or artificial staple fibres/man-made staple fibres

Serial No.	HS Code (HS 2012)	Product Description
133	5204.11	Cotton sewing thread $\geq 85\%$ by weight of cotton, not put up for retail sale
134	5204.19	Cotton sewing thread, $<85\%$ by weight of cotton, not put up for retail sale
135	5204.20	Cotton sewing thread, put up for retail sale
136	5205.11	Cotton yarn, $\geq 85\%$, single, uncombed, ≥ 714.29 dtex, not put up for retail sale
137	5205.12	Cotton yarn, $\geq 85\%$, single, uncombed, $714.29 > dtex \geq 232.56$, not put up for retail sale
138	5205.13	Cotton yarn, $\geq 85\%$, single, uncombed, $232.56 > dtex \geq 192.31$, not put up for retail sale
139	5205.14	Cotton yarn, $\geq 85\%$, single, uncombed, $192.31 > dtex \geq 125$, not put up for retail sale
140	5205.15	Cotton yarn, $\geq 85\%$, single, uncombed, < 125 dtex, not put up for retail sale
141	5205.21	Cotton yarn, $\geq 85\%$, single, combed, ≥ 714.29 , not put up for retail sale
142	5205.22	Cotton yarn, $\geq 85\%$, single, combed, $714.29 > dtex. \geq 232.56$, not put up for retail sale
143	5205.23	Cotton yarn, $\geq 85\%$, single, combed. $232.56 > dtex \geq 192.31$, not put up for retail sale
144	5205.24	Cotton yarn, $\geq 85\%$, single, combed, $192.31 > dtex \geq 125$, not put up for retail sale
145	5205.26	Cotton yarn, $\geq 85\%$, single, combed, $106.38 \leq dtex < 125$, not put up for retail sale
146	5205.27	Cotton yarn, $\geq 85\%$, single, combed, $83.33 \leq dtex < 106.38$, not put up for retail sale
147	5205.28	Cotton yarn, $\geq 85\%$, single, combed, < 83.33 dtex (>120 metric number), not put up for retail sale
148	5205.31	Cotton yarn, $\geq 85\%$, multi, uncombed, ≥ 714.29 dtex, not put up for retail sale
149	5205.32	Cotton yarn, $\geq 85\%$, multi, uncombed, $714.29 > dtex \geq 232.56$, not put up for retail sale
150	5205.33	Cotton yarn, $\geq 85\%$, multi, uncombed, $232.56 > dtex \geq 192.31$, not put up for retail sale

Serial No.	HS Code (HS 2012)	Product Description
151	5205.34	Cotton yarn, $\geq 85\%$, multi, uncombed, 192.31 > dtex ≥ 125 , not put up for retail sale
152	5205.35	Cotton yarn, $\geq 85\%$, multi, uncombed, < 125 dtex, not put up for retail sale
153	5205.41	Cotton yarn, $\geq 85\%$, multiple, combed, ≥ 714.29 dtex, not put up for retail sale
154	5205.42	Cotton yarn, $\geq 85\%$, multi, combed, 714.29 > dtex ≥ 232.56 , not put up for retail sale
155	5205.43	Cotton yarn; $\geq 85\%$, multi, combed, 232.56 > dtex ≥ 192.31 , not put up for retail sale
156	5205.44	Cotton yarn, $\geq 85\%$, multiple, combed, 192.31 > dtex ≥ 125 , not put up for retail sale
157	5205.46	Cotton yarn, $\geq 85\%$, multiple, combed, 106.38 \leq dtex < 125, not put up for retail sale
158	5205.47	Cotton yarn, $\geq 85\%$, multiple, combed, 83.33 \leq dtex < 106.38, not put up for retail sale
159	5205.48	Cotton yarn, $\geq 85\%$, multiple, combed, < 83.33 dtex, not put up for retail sale
160	5206.11	Cotton yarn, <85%, single, uncombed, ≥ 714.29 , not put up for retail sale
161	5206.12	Cotton yarn, <85%, single, uncombed, 714.29 > dtex ≥ 232.56 , not put up for retail sale
162	5206.13	Cotton yarn, <85%, single, uncombed, 232.56 > dtex ≥ 192.31 , not put up for retail sale
163	5206.14	Cotton yarn, <85%, single, uncombed, 192.31 > dtex ≥ 125 , not put up for retail sale
164	5206.15	Cotton yarn, <85%, single, uncombed, < 125 dtex, not put up for retail sale
165	5206.21	Cotton yarn, <85%, single, combed, ≥ 714.29 dtex, not put up for retail sale
166	5206.22	Cotton yarn, <85%, single, combed, 714.29 > dtex ≥ 232.56 , not put up for retail sale
167	5206.23	Cotton yarn, <85%, single, combed. 232.56 > dtex ≥ 192.31 , not put up for retail sale
168	5206.24	Cotton yarn, <85%, single, combed, 192.31 > dtex ≥ 125 , not put up for retail sale
169	5206.25	Cotton yarn, <85%, single, combed, < 125 dtex, not put up for retail sale
170	5206.31	Cotton yarn, <85%, multiple, uncombed, ≥ 714.29 , not put up for retail sale
171	5206.32	Cotton yarn, <85%, multiple, uncombed, 714.29 > dtex ≥ 232.56 , not put up for retail sale
172	5206.33	Cotton yarn, <85%, multiple, uncombed, 232.56 > dex ≥ 192.31 , not put up for retail sale
173	5206.34	Cotton yarn, <85%, multiple, uncombed, 192.31 > dtex \geq

Serial No.	HS Code (HS 2012)	Product Description
		125, not put up for retail sale
174	5206.35	Cotton yarn, <85%, multiple, uncombed, < 125 dtex, not put up for retail sale
175	5206.41	Cotton yarn, <85%, multiple, combed, >= 714.29, not put up for retail sale
176	5206.42	Cotton yarn, <85%, multiple, combed, 714.29 > dtex >= 232.56, not put up for retail sale
177	5206.43	Cotton yarn, <85%, multiple, combed, 232.56 >dtex >= 192.31, not put up for retail sale
178	5206.44	Cotton yarn, <85%, multiple, combed, 192.31>dtex >= 125, not put up for retail sale
179	5206.45	Cotton yarn, <85%. multiple, combed. < 125 dtex, not put up for retail sale
180	5207.10	Cotton yarn (other than sewing thread) >= 85% by weight of cotton put up for retail sale
181	5207.90	Cotton yarn (other than sewing thread) < 85% by weight of cotton. put up for retail sale

(b) Fabric/Carpets and Other Textile Floor Coverings; Special Yarns, Twine, Cordage and Ropes and Cables and Articles Thereof.

Manufacture from:

- Polymer (non-woven)
- Fibres (non-woven)
- Yarns (fabrics)
- Raw or Unbleached Fabrics (finished fabrics)

through substantial transformation process of either:

- needle punching / spin bonding / chemical bonding
- weaving or knitting;
- crocheting or wadding or tufting; or
- dyeing or printing and finishing; or impregnation, coating, covering or lamination.

Serial No.	HS Code (HS 2012)	Product Description
182	5208.11	Plain weave cotton fabric, >= 85%, not more than 100 g/m2, unbleached
183	5208.12	Plain weave cotton fabric, >= 85%, > 100 g/m2 to 200 g/m2, unbleached
184	5208.13	Twill weave cotton fabric, >= 85%, not more-than 200 g/m2, unbleached

Serial No.	HS Code (HS 2012)	Product Description
185	5208.19	Woven fabrics of cotton, >= 85%, not more than 200 g/m2, unbleached, nes
186	5208.21	Plain weave cotton fabrics, >= 85%, not more than 100g/m2, bleached
187	5208.22	Plain weave cotton fabric, >/ = 85%, > 100 g/m2 to 200 g/m2, bleached
188	5208.23	Twill weave cotton fabric, >= 85%, not more than 200g/m2, bleached
189	5208.29	Woven fabrics of cotton, >= 85%, not more than 200 g/m2, bleached, nes
190	5208.41	Plain weave cotton fabric, >= 85%, not more than 100 g/m2, yarns of different colours
191	5208.42	Plain weave cotton fabrics, >= 85%, > 100 g/m2 to 200 g/m2, yarns of different colours
192	5208.43	Twill weave cotton fabric, >= 85%, not more than 200 g/m2, yarns of different colours
193	5208.49	Woven fabrics of cotton, >= 85%, not more than 200 g/m2, yarns of different colours, nes
194	5209.11	Plain weave cotton fabric, >= 85%, more than 200 g/m2, unbleached
195	5209.12	Twill weave cotton fabric, >= 85%, more than 200 g/m2, unbleached
196	5209.19	Woven fabrics of cotton, >= 85%, more than 200 g/m2, unbleached, nes
197	5209.21	Plain weave cotton fabric, >= 85%, more than 200 g/m2, bleached
198	5209.22	Twill weave cotton fabrics, >= 85%, more than 200 g/m2, bleached
199	5209.29	Woven fabrics of cotton, >= 85%, more than 200 g/m2, bleached, nes
200	5209.41	Plain weave cotton fabrics, >= 85%, more than 200 g/m2, yarns of different colours
201	5209.42	Denim fabrics of cotton, >= 85%, more than 200 g/m2
202	5209.43	Twill weave cotton fab, other than denim, >= 85%, more than 200 g/m2, yarns of different colours
203	5209.49	Woven fabrics of cotton, >= 85%, more than 200 g/m2, yarns of different colours, nes
204	5210.11	Plain weave cotton fab, < 85% mixd w m-m fib, not more than 200 g/m2, unbleached
205	5210.19	Woven fab of cotton, < 85% mixd with m-m fib, <= 200 g/m2,

Serial No.	HS Code (HS 2012)	Product Description
		unbleached, nes
206	5210.21	Plain weave cotton fab, < 85% mixd w m-m fib, not more than 200 g/m2, bleached
207	5210.29	Woven fabrics of cotton, < 85% mixd with m-m fib, <= 200 g/m2, bleached, nes
208	5210.41	Plain weave cotton fab, < 85% mixd w m-m fib, not more than 200g/m2 yarns of different colours
209	5210.49	Woven fabrics of cotton. <85% mixd with m-m fib, <= 200 g/m2, yarns of different colours, nes
210	5211.11	Plain weave cotton fab, <85% mixd w m-m fib, more than 200 g/m2, unbleached
211	5211.12	Twill weave cotton fab. <85% mixed w m-m fib. more than 200 g/m2. unbleached
212	5211.19	Woven fabrics of cotton, <85% mixd with m-m fib, more than 200 g/m2, unbleached, nes
213	5211.20	Woven fabrics of cotton, <85% mixd with m-m fib, more than 200 g/m2. bleached
214	5211.41	Plain weave cotton fab, <85% mixd w m-m fib, more than 200 g/m2, yarns of different colours
215	5211.42	Denim fabrics of cotton, < 85% mixed with m-m fib, more than 200 g/m2
216	5211.43	Twill weave cotton fab, other than denim, <85% mixd w m-m fib, > 200 g/m2, yarn of different colours
217	5211.49	Woven fabrics of cotton, <85% mixd with m-m fib, > 200 g/m2. yarns of other colors. nes
218	5212.11	Woven fabrics of cotton, weighing not more than 200 g/m2, unbleached, nes
219	5212.12	Woven fabrics of cotton, weighing not more than 200 g/m2, bleached, nes
220	5212.14	Woven fabrics of cotton, <=200 g/m2. of yarns of different colours, nes
221	5212.21	Woven fabrics of cotton, weighing more than 200 g/m2, unbleached, nes
222	5212.22	Woven fabrics of cotton, weighing more than 200 g/m2. bleached, nes
223	5212.24	Woven fabrics of cotton, >200 g/m2, of yarns of different colours, nes
224	6001.10	Long pile knitted or crocheted textile fabrics
225	6001.21	Looped pile knitted or crocheted fabrics, of cotton

Serial No.	HS Code (HS 2012)	Product Description
226	6001.22	Looped pile knitted or crocheted fabrics, of man-made fibres
227	6001.29	Looped pile knitted or crocheted fabrics, of other textile materials
228	6002.40	Knitted or crocheted textile fab, w <= 30 cm, >= 5% of elastomeric, not containing rubber thread
229	6002.90	Knitted or crocheted textile fab, w <= 30 cm, >= 5% of elastomeric, containing rubber thread
230	6003.10	Knitted or crocheted fabrics, w <=30 cm, of wool or fine animal hair
231	6003.20	Knitted or crocheted fabrics, w <=30 cm, of cotton
232	6003.30	Knitted or crocheted fabrics, w <=30 cm, of synthetic fibres
233	6003.40	Knitted or crocheted fabrics, w <=30 cm, of artificial fibres
234	6003.90	Knitted or crocheted fabrics, w <=30 cm, of nes
235	6004.10	Knitted or crocheted textile fab, w > 30 cm, >= 5% of elastomeric, not containing rubber thread
236	6004.90	Knitted or crocheted textile fab, w > 30 cm, >= 5% of elastomeric, containing rubber thread
237	6005.21	Warp knitted fabrics, of unbleached or bleached cotton, nes
238	6005.22	Warp knitted fabrics, of dyed cotton, nes
239	6005.23	Warp knitted fabrics, of yarn of different colours cotton, nes
240	6005.24	Warp knitted fabrics, of printed cotton, nes
241	6005.31	Warp knitted fabrics, of unbleached or bleached synthetic fibres, nes
242	6005.32	Warp knitted fabrics, of dyed synthetic fibres, nes
243	6005.33	Warp knitted fabrics, of yarn of different colours synthetic fibres, nes
244	6005.41	Warp knitted fabrics, of unbleached or bleached artificial fibres, nes
245	6005.42	Warp knitted fabrics, of dyed artificial fibres, nes
246	6005.43	Warp knitted fabrics, of yarn of different colours artificial fibres, nes
247	6005.44	Warp knitted fabrics, of printed artificial fibres, nes
248	6005.90	Warp knitted fabrics, of other materials, nes
249	6006.10	Knitted or crocheted fabrics, of wool or of fine animal hair, nes
250	6006.31	Knitted or crocheted fabrics, of unbleached or bleached synthetic fibres, nes
251	6006.32	Knitted or crocheted fabrics, of dyed synthetic fibres, nes

Serial No.	HS Code (HS 2012)	Product Description
252	6006.33	Knitted or crocheted fabrics, of yarn of different colours of synthetic fibres, nes
253	6006.34	Knitted or crocheted fabrics, of printed synthetic fibres, nes
254	6006.41	Knitted or crocheted fabrics, of unbleached or bleached artificial fibres, nes
255	6006.42	Knitted or crocheted fabrics, of dyed artificial fibres, nes
256	6006.43	Knitted or crocheted fabrics, of yarn of different colours of artificial fibres, nes
257	6006.44	Knitted or crocheted fabrics, of printed artificial fibres, nes
258	6006.90	Knitted or crocheted fabrics, of other materials, nes

(c) Article of Apparel and Clothing Accessories and Other Made Up Textile Articles

Manufacture through the processes of cutting and assembly of parts into a complete article (for apparel and tents) and incorporating embroidery or embellishment or printing (for made-up articles) from:

- raw or unbleached fabric
- finished fabric

Serial No.	HS Code (HS 2012)	Product Description
259	6101.20	Mens/boys overcoats, anoraks, etc of cotton, knitted
260	6101.30	Mens/boys overcoats, anoraks etc, of man-made fibres, knitted
261	6101.90	Mens/boys overcoats, anoraks etc, of other textile materials, knitted
262	6102.10	Womens/girls overcoats, anoraks etc, of wool or fine animal hair, knitted
263	6102.20	Womens/girls overcoats, anoraks etc, of cotton, knitted
264	6102.30	Womens/girls overcoats, anoraks etc, of man-made fibres, knitted
265	6102.90	Womens/girls overcoats, anoraks etc, of other textile materials, knitted
266	6103.10	Mens/boys suits, knitted
267	6103.22	Mens/boys ensembles, of cotton, knitted
268	6103.23	Mens/boys ensembles, of synthetic fibres, knitted

Serial No.	HS Code (HS 2012)	Product Description
269	6103.29	Mens/boys ensembles, of other textile materials, knitted
270	6103.31	Mens/boys jackets and blazers, of wool or fine animal hair, knitted
271	6103.32	Mens/boys jackets and blazers, of cotton, knitted
272	6103.33	Mens/boys jackets and blazers, of synthetic fibres, knitted
273	6103.39	Mens/boys jackets and blazers, of other textile materials, knitted
274	6103.41	Mens/boys trousers and shorts, of wool or fine animal hair, knitted
275	6103.42	Mens/boys trousers and shorts, of cotton, knitted
276	6103.43	Mens/boys trousers and shorts, of synthetic fibres, knitted
277	6103.49	Mens/boys trousers and shorts, of other textile materials, knitted
278	6104.13	Womens/girls suits, of synthetic fibres, knitted
279	6104.19	Womens/girls suits, of other textile materials, knitted
280	6104.22	Womens/girls ensembles, of cotton, knitted
281	6104.23	Womens/girls ensembles, of synthetic fibres, knitted
282	6104.29	Womens/girls ensembles, of other textile materials, knitted
283	6104.31	Womens/girls jackets, of wool or fine animal hair, knitted
284	6104.32	Womens/girls jackets, of cotton, knitted
285	6104.33	Womens/girls jackets, of synthetic fibres, knitted
286	6104.39	Womens/girls jackets, of other textile materials, knitted
287	6104.41	Womens/girls dresses, of wool or fine animal hair, knitted
288	6104.42	Womens/girls dresses, of cotton, knitted
289	6104.43	Womens/girls dresses, of synthetic fibres, knitted
290	6104.44	Womens/girls dresses, of artificial fibres, knitted
291	6104.49	Womens/girls dresses, of other textile materials, knitted
292	6104.51	Womens/girls skirts, of wool or fine animal hair, knitted
293	6104.52	Womens/girls skirts, of cotton, knitted
294	6104.53	Womens/girls skirts, of synthetic fibres, knitted
295	6104.59	Womens/girls skirts, of other textile materials, knitted
296	6104.61	Womens/girls trousers and shorts, of wool or fine animal hair, knitted
297	6104.62	Womens/girls trousers and shorts, of cotton, knitted

Serial No.	HS Code (HS 2012)	Product Description
298	6104.63	Womens/girls trousers and shorts, of synthetic fibres, knitted
299	6104.69	Womens/girls trousers and shorts, of other textile materials, knitted
300	6105.10	Mens/boys shirts, of cotton, knitted
301	6105.20	Mens/boys shirts, of man-made fibres, knitted
302	6105.90	Mens/boys shirts, of other textile materials, knitted
303	6106.10	Womens/girls blouses and shirts, of cotton, knitted
304	6106.20	Womens/girls blouses and shirts, of man-made fibres, knitted
305	6106.90	Womens/girls blouses and shirts, of other textile materials, knitted
306	6107.11	Mens/boys underpants and briefs, of cotton, knitted
307	6107.12	Mens/boys underpants and briefs, of man-made fibres, knitted
308	6107.19	Mens/boys underpants and briefs, of other textile materials, knitted
309	6107.21	Mens/boys nightshirts and pyjamas, of cotton, knitted
310	6107.22	Mens/boys nightshirts and pyjamas, of man-made fibres, knitted
311	6107.29	Mens/boys nightshirts and pyjamas, of other textile materials, knitted
312	6107.91	Mens/boys bathrobes, dressing gowns etc of cotton, knitted
313	6107.99	Mens/boys bathrobes, dressing gowns etc of other textile materials, knitted
314	6108.11	Womens/girls slips and petticoats, of man-made fibres, knitted
315	6108.19	Womens/girls slips and petticoats, of other textile materials, knitted
316	6108.21	Womens/girls briefs and panties, of cotton, knitted
317	6108.22	Womens/girls briefs and panties, of man-made fibres, knitted
318	6108.29	Womens/girls briefs and panties, of other textile materials, knitted
319	6108.31	Womens/girls nightdresses and pyjamas, of cotton, knitted
320	6108.32	Womens/girls nightdresses and pyjamas, of man-made fibres, knitted

Serial No.	HS Code (HS 2012)	Product Description
321	6108.39	Womens/girls nightdresses and pyjamas, of other textile materials, knitted
322	6108.91	Womens/girls bathrobes, dressing gowns, etc, of cotton, knitted
323	6108.92	Womens/girls bathrobes, dressing gowns, etc, of man-made fibres, knitted
324	6108.99	Womens/girls bathrobes, dressing gowns etc, of other textile materials, knitted
325	6109.10	T-shirts, singlets and other vests, of cotton, knitted
326	6109.90	T-shirts, singlets and other vests, of other textile materials, knitted
327	6110.11	Pullovers, cardigans & similar article of wool or fine animal hair, knitted: of wool
328	6110.12	Pullovers, cardigans & similar article of wool or fine animal hair, knitted: of kashmir (cashmere) goats
329	6110.19	Pullovers, cardigans & similar article of wool or fine animal hair, knitted: of other animal hair.
330	6110.20	Pullovers, cardigans & similar articles of cotton, knitted
331	6110.30	Pullovers, cardigans & similar articles of man-made fibres, knitted
332	6110.90	Pullovers, cardigans & similar articles of other textile materials, knitted
333	6111.20	Babies garments & clothing accessories of cotton, knitted
334	6111.30	Babies garments & clothing accessories of synthetic fibres, knitted
335	6111.90	Babies garments & clothing accessories of other textile materials, knitted
336	6112.11	Track suits, of cotton, knitted
337	6112.12	Track suits, of synthetic fibres, knitted
338	6112.19	Track suits, of other textile materials, knitted
339	6112.20	Ski suits, of textile materials, knitted
340	6112.31	Mens/boys swimwear, of synthetic fibres, knitted
341	6112.39	Mens/boys swimwear, of other textile materials, knitted
342	6112.41	Womens/girls swimwear, of synthetic fibres, knitted

Serial No.	HS Code (HS 2012)	Product Description
343	6112.49	Womens/girls swimwear, of other textile materials, knitted
344	6113.00	Garments made up of impregnated, coated, covered or laminated textile knitted fab
345	6114.20	Garments nes, of cotton, knitted
346	6114.30	Garments nes, of man-made fibres, knitted
347	6114.90	Garments nes, of other textile materials knitted
348	6115.10	Graduated compression hosiery (for example, stockings for varicose veins)
349	6115.21	Panty hose&tights, of synthetic fibre yarns <67 dtex/single yarn knitted
350	6115.22	Panty hose&tights, of synthetic fibre yarns >=67 dtex/single yarn knitted
351	6115.29	Panty hose & tights, of other textile materials, knitted
352	6115.30	Women full/knee-length hosiery, of textile yarn < 67 dtex/single yarn knitted
353	6115.94	Hosiery nes, of wool or fine animal hair, knitted
354	6115.95	Hosiery nes, of cotton, knitted
355	6115.96	Hosiery nes, of synthetic fibres, knitted
356	6115.99	Hosiery nes, of other textile materials, knitted
357	6116.10	Gloves impregnated, coated or covered with plastics or rubber, knitted
358	6116.91	Gloves, mittens and mitts, nes, of wool or fine animal hair, knitted
359	6116.92	Gloves, mittens and mitts, nes, of cotton, knitted
360	6116.93	Gloves, mittens and mitts, nes, of synthetic fibres, knitted
361	6116.99	Gloves, mittens and mitts, nes, of other textile materials, knitted
362	6117.10	Shawls, scarves, veils and the like, of textile materials, knitted
363	6117.80	Clothing accessories nes, of textile materials, knitted •
364	6117.90	Parts of garments/of clothing accessories, of textile materials, knitted
365	6201.11	Mens/boys overcoats&similar articles of wool/fine animal hair,not knitted
366	6201.12	Mens/boys overcoats & similar articles of cotton, not knitted

Serial No.	HS Code (HS 2012)	Product Description
367	6201.13	Mens/boys overcoats & similar articles of man-made fibres, not knitted
368	6201.19	Mens/boys overcoats & similar articles of other textile materials, not knitted
369	6201.91	Mens/boys anoraks & similar articles of wool/fine animal hair, not knitted
370	6201.92	Mens/boys anoraks & similar articles of cotton, not knitted
371	6201.93	Mens/boys anoraks & similar articles of man-made fibres, not knitted
372	6201.99	Mens/boys anoraks & similar articles of other textile materials, not knitted
373	6202.11	Womens/girls over coats & similar articles of wool/fine animal hair, not knitted
374	6202.12	Womens/girls overcoats & similar articles of cotton, not knitted
375	6202.13	Womens/girls over coats & similar articles of man-made fibres, not knitted
376	6202.19	Womens/girls over coats & similar articles of other textile materials, not knitted
377	6202.91	Womens/girls anoraks&similar articles of wool/fine animal hair, not knitted
378	6202.92	Womens/girls anoraks & similar articles of cotton, not knitted
379	6202.93	Womens/girls anoraks & similar articles of man-made fibres, not knitted
380	6202.99	Womens/girls anoraks & similar articles of other textile materials, not knitted
381	6203.11	Mens/boys suits, of wool or fine animal hair, not knitted
382	6203.12	Mens/boys suits, of synthetic fibres, not knitted
383	6203.19	Mens/boys suits, of other textile materials, not knitted
384	6203.22	Mens/boys ensembles, of cotton, not knitted
385	6203.23	Mens/boys ensembles, of synthetic fibres, not knitted
386	6203.29	Mens/boys ensembles, of other textile materials, not knitted
387	6203.31	Mens/boys jackets and blazers, of wool or fine animal hair, not knitted
388	6203.32	Mens/boys jackets and blazers, of cotton, not knitted
389	6203.33	Mens/boys jackets and blazers, of synthetic fibres, not knitted
390	6203.39	Mens/boys jackets and blazers, of other textile materials, not

Serial No.	HS Code (HS 2012)	Product Description
		knitted
391	6203.41	Mens/boys trousers and shorts, of wool or fine animal hair, not knitted
392	6203.42	Mens/boys trousers and shorts, of cotton, not knitted
393	6203.43	Mens/boys trousers and shorts, of synthetic fibres, not knitted
394	6203.49	Mens/boys trousers and shorts, of other textile materials, not knitted
395	6204.11	Womens/girls suits, of wool or fine animal hair, not knitted
396	6204.12	Womens/girls suits, of cotton, not knitted
397	6204.13	Womens/girls suits, of synthetic fibres, not knitted
398	6204.19	Womens/girls suits, of other textile materials, not knitted
399	6204.21	Womens/girls ensembles, of wool or fine animal hair, not knitted
400	6204.22	Womens/girls ensembles, of cotton, not knitted
401	6204.23	Womens/girls ensembles, of synthetic fibres, not knitted
402	6204.29	Womens/girls ensembles, of other textile materials, not knitted
403	6204.31	Womens/girls jackets, of wool or fine animal hair, not knitted
404	6204.32	Womens/girls jackets, of cotton, not knitted
405	6204.33	Womens/girls jackets, of synthetic fibres, not knitted
406	6204.39	Womens/girls jackets, of other textile materials, not knitted
407	6204.41	Womens/girls dresses, of wool or fine animal hair, not knitted
408	6204.42	Womens/girls dresses, of cotton, not knitted
409	6204.43	Womens/girls dresses, of synthetic fibres, not knitted
410	6204.44	Womens/girls dresses, of artificial fibres, not knitted
411	6204.49	Womens/girls dresses, of other textile materials, not knitted
412	6204.51	Womens/girls skirts, of wool or fine animal hair, not knitted
413	6204.52	Womens/girls skirts, of cotton, not knitted
414	6204.53	Womens/girls skirts, of synthetic fibres, not knitted
415	6204.59	Womens/girls skirts, of other textile materials, not knitted
416	6204.61	Womens/girls trousers & shorts, of wool or fine animal hair, not knitted
417	6204.62	Womens/girls trousers and shorts, of cotton, not knitted
418	6204.63	Womens/girls trousers and shorts, of synthetic fibres, not

Serial No.	HS Code (HS 2012)	Product Description
		knitted
419	6204.69	Womens/girls trousers & shorts, of other textile materials, not knitted
420	6205.20	Mens/boys shirts, of cotton, not knitted
421	6205.30	Mens/boys shirts, of man-made fibres, not knitted
422	6205.90	Mens/boys shirts, of other textile materials, not knitted
423	6206.10	Womens/girls blouses and shirts, of silk or silk waste,-not knitted
424	6206.20	Womens/girls blouses & shirts, of wool or fine animal hair, not knitted
425	6206.30	Womens/girls blouses and shirts, of cotton, not knitted
426	6206.40	Womens/girls blouses and shirts, of man-made fibres, not knitted
427	6206.90	Womens/girls blouses and shirts, of other textile materials, not knitted
428	6207.11	Mens/boys underpants and briefs, of cotton, not knitted
429	6207.19	Mens/boys underpants and briefs, of other textile materials, not knitted
430	6207.21	Mens/boys nightshirts and pyjamas, of cotton, not knitted
431	6207.22	Mens/boys nightshirts and pyjamas, of man-made fibres, not knitted
432	6207.29	Mens/boys nightshirts & pyjamas, of other textile materials, not knitted
433	6207.91	Mens/boys bathrobes, dressing gowns, etc, of cotton, not knitted
434	6207.99	Mens/boys bathrobes,dressing gowns etc, of other textile materials, not knitted
435	6208.11	Womens/girls slips and petticoats, of man-made fibres, not knitted
436	6208.19	Womens/girls slips & petticoats, of other textile materials, not knitted
437	6208.21	Womens/girls nightdresses and pyjamas, of cotton, not knitted
438	6208.22	Womens/girls nightdresses and pyjamas, of man-made fibres, not knitted
439	6208.29	Womens/girls nightdresses & pyjamas,of other textile materials, not knitted

Serial No.	HS Code (HS 2012)	Product Description
440	6208.91	Womens/girls panties, bathrobes, etc, of cotton, not knitted
441	6208.92	Womens/girls panties, bathrobes, etc, of man-made fibres, not knitted
442	6208.99	Womens/girls panties, bathrobes, etc of other textile materials, not knitted
443	6209.20	Babies garments & clothing accessories, of cotton, not knitted
444	6209.30	Babies garments & clothing accessories, of synthetic fibres, not knitted
445	6209.90	Babies garments & clothg accessories, of other textile materials, not knitted
446	6210.10	Garments made up of textile of felts and of nonwoven textile fabrics
447	6210.20	Mens/boys overcoats & similar articles of impreg.ctd.cov etc.textile woven fab
448	6210.30	Womens/girls overcoats&similar articles of impreg, ctd, cov etc, textile woven fab
449	6210.40	Mens/boys garments nes, made up of impreg, ctd, cov, etc. tex woven fab
450	6210.50	Womens/girls garments nes, of impreg, ctd, cov etc, textile woven fab
451	6211.11	Mens/boys swimwear, of textile materials, not knitted
452	6211.12	Womens/girls swimwear, of textile materials, not knitted
453	6211.20	Ski suits, of textile materials, not knitted
454	6211.32	Mens/boys garments nes, of cotton, not knitted
455	6211.33	Mens/boys garments nes, of man-made fibres, not knitted
456	6211.39	Mens/boys garments nes, of other textile materials, not knitted

Serial No.	HS Code (HS 2012)	Product Description
457	6211.49	Womens/girls garments nes, of other textile materials, not knitted
458	6211.42	Womens/girls garments nes, of cotton, not knitted
459	6211.43	Womens/girls garments nes, of man-made fibres, not knitted
460	6212.10	Brassieres and part thereof, of textile materials
461	6212.20	Girdles, panty girdles and parts thereof, of textile materials
462	6212.30	Corselettes and parts thereof, of textile materials
463	6212.90	Corsets, braces & similar articles & parts thereof, of textile materials
464	6213.20	Handkerchiefs, of cotton, not knitted
465	6213.90	Handkerchiefs, of other textile materials, not knitted
466	6214.10	Shawls, scarves, veils and the like, of silk or silk waste, not knitted
467	6214.20	Shawls,scarves,veils & the like,of wool or fine animal hair, not knitted
468	6214.30	Shawls, scarves, veils and the like, of synthetic fibres, not knitted
469	6214.40	Shawls, scarves, veils and the like, of artificial fibres, not knitted
470	6214.90	Shawls,scarves,veils & the like,of other textile materials fibres, not knitted
471	6215.10	Ties, bow ties and cravats, of silk or silk waste, not knitted
472	6215.20	Ties, bow ties and cravats, of man-made fibres, not knitted
473	6215.90	Ties, bow ties and cravats, of other textile materials, not knitted
474	6216.00	Gloves, mittens and mitts, of textile materials, not knitted
475	6217.10	Clothing accessories nes, of textile materials, not knitted
476	6217.90	Parts of garments or of clothing accessories nes, of textile materials, not knitted
477	6301.10	Electric blankets, of textile materials
478	6301.20	Blankets (other than electric) & travelling rugs, of wool or fine animal hair
479	6301.30	Blankets (other than electric) and travelling rugs, of cotton

Serial No.	HS Code (HS 2012)	Product Description
480	6301.40	Blankets (other than electric) and travelling rugs. of synthetic fibres
481	6301.90	Blankets (other than electric) and travelling rugs. of other textile materials
482	6302.10	Bed linen, of textile knitted or crocheted materials
483	6302.21	Bed linen, of cotton, printed, not knitted
484	6302.22	Bed linen, of man-made fibres, printed, not knitted
485	6302.29	Bed linen, of other textile materials, printed, not knitted
486	6302.31	Bed linen, of cotton, nes
487	6302.32	Bed linen, of man-made fibres, nes
488	6302.39	Bed linen, of other textile materials, nes
489	6302.40	Table linen, of textile knitted or crocheted materials
490	6302.51	Table linen, of cotton, not knitted
491	6302.53	Table linen, of man-made fibres, not knitted
492	6302.59	Table linen, of other textile materials, not knitted
493	6302.60	Toilet & kitchen linen, of terry towelling or similar terry fab, of cotton
494	6302.91	Toilet and kitchen linen, of cotton, nes
495	6302.93	Toilet and kitchen linen, of man-made fibres
496	6302.99	Toilet and kitchen linen, of other textile materials
497	6303.12	Curtains, drapes, interior blinds & curtain or bed valances, of synthetic fib, knitted
498	6303.19	Curtains, drapes, interior blinds & curtain or bed valances, of other textile, material, knitted
499	6303.91	Curtains, drapes, interior blinds & curtain or bed valances, of cotton, not knit
500	6303.92	Curtains, drapes, interior blinds & curtain or bed valances, of synthetic fib, not knitted
501	6303.99	Curtains, drapes, interior blinds & curtain or bed valance, of other textile material, not knitted
502	6304.11	Bedspreads of textile materials, nes, knitted or crocheted
503	6304.19	Bedspreads of textile materials, nes, not knitted or crocheted
504	6304.91	Furnishing articles nes, of textile materials, knitted or crocheted
505	6304.92	Furnishing articles nes, of cotton, not knitted or crocheted
506	6304.93	Furnishing articles nes, of synthetic fibres, not knitted or

Serial No.	HS Code (HS 2012)	Product Description
		crocheted
507	6304.99	Furnishing articles nes, of other textile materials, not knitted or crocheted
508	6305.10	Sacks & bags, for packing of goods, of jute or of other textile bast fibres
509	6305.20	Sacks and bags, for packing of goods, of cotton
510	6305.32	Sacks & bags, for packing of goods, flexible intermediate bulk containers of man-made textile materials
511	6305.33	Sacks & bags, for packing of goods, of polyethylene or polypropylene strips
512	6305.39	Sacks & bags, for packing of goods, of other man-made textile materials
513	6305.90	Sacks and bags, for packing of goods, of other textile materials
514	6306.12	Tarpaulins, awnings and sunblinds, of synthetic fibres
515	6306.19	Tarpaulins, awnings and sunblinds, of other textile materials
516	6306.22	Tents, of synthetic fibres
517	6306.29	Tents, of other textile materials
518	6306.30	Sails
519	6306.40	Pneumatic mattresses
520	6306.90	Camping goods nes, of textile materials
521	6307.10	Floor-cloths, dish-cloths, dusters & similar cleaning cloths, of textile material
522	6307.20	Life jackets and life belts, of textile materials
523	6307.90	Made up articles, of textile materials, nes, including dress patterns
524	6308.00	Sets consisting of woven fab & yarn, for making up into rugs, tapestries etc
525	6309.00	Worn clothing and other worn articles
526	9619.00*	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.

**Rule of origin for HS 9619.00 is either PSR or RVC 40% due to HS transposition from 2007 to 2012.*

CHAPTER 5 CUSTOMS PROCEDURES

ARTICLE 23 Scope

This Chapter is applicable to the extent permitted by the domestic laws of each Party and within the competence and available resources of their respective customs administrations.

ARTICLE 24 General Provisions

1. The Parties recognise that their bilateral trade may be facilitated by simplifying customs procedures and having expeditious customs clearance of goods.
2. Customs procedures of both Parties shall, where possible, conform to the standards and recommended practices of the World Customs Organization.

ARTICLE 25 Transparency

1. Each Party shall ensure that its laws, regulations, guidelines, procedures and administrative rulings governing customs matters are promptly published, either on the Internet or in print form.
2. Each Party shall designate, establish and maintain one or more inquiry points to address inquiries from interested persons pertaining to customs matters, and shall make available on the Internet information concerning the procedures for making such inquiries.
3. For greater certainty, nothing in this Article or in any part of this Agreement shall require any Party to publish law enforcement procedures and internal operational guidelines including those related to conducting risk analysis and targeting methodology.

ARTICLE 26 Risk Management

1. The Parties shall adopt a risk management approach in its customs activities based on its identified risk of goods in order to facilitate the clearance of low-risk consignments, while focusing its inspection activities on high-risk goods.
2. The Parties shall exchange best practices on risk management techniques used for customs purposes.

ARTICLE 27

Certificate of Origin

1. For the purpose of obtaining preferential tariff treatment in the other Party, a Certificate of Origin shall be issued by the authorised body of the exporting Party.
2. Each Party shall inform the customs administration of the other Party of the names and addresses of the authorised bodies issuing the Certificate of Origin and shall provide specimen impressions of official seals used by such authorised bodies. Any change in names, addresses or official seals shall be promptly notified to the other Party.
3. The Certificate of Origin shall be issued before or at the time of exportation whenever the goods to be exported can be considered originating in that Party subject to Chapter 4 (Rules of Origin). The exporter or producer shall submit a written application for the Certificate of Origin together with appropriate supporting documents proving that the products to be exported qualify for the issuance of a Certificate of Origin.
4. The Certificate of Origin, based on the formats as set out in Annex 3 (Formats of Certificates of Origin), shall be completed in the English language and duly signed and stamped, covering one or more goods under one consignment. A Certificate of Origin is applicable to a single importation of a good into the Party's territory and shall remain valid for twelve (12) months from the date of issue.
5. In cases where a Certificate of Origin has not been issued before or at the time of exportation due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retrospectively but not later than one (1) year from the date of shipment, bearing the words "ISSUED RETROSPECTIVELY".
6. In cases of theft, loss or accidental destruction of a Certificate of Origin, the exporter or producer may, within validity of the original Certificate of Origin, make a written request to the authorised bodies of the exporting Party for issuing a certified copy, provided that the exporter or producer makes sure that the original copy previously issued has not been used. The certified copy shall bear

the words "CERTIFIED TRUE COPY of the original Certificate of Origin number ___ dated ___".

ARTICLE 28

Claims for Preferential Treatment

1. Except as otherwise provided in this Chapter, each Party's customs administration shall require an importer claiming preferential tariff treatment for a good to:

- (a) make a written declaration before or at the time of importation, in accordance with its laws and regulations, that the good qualifies as an originating good;
- (b) have a Certificate of Origin in his possession;
- (c) submit, if required by the importing customs administration, the original Certificate of Origin and such other documentation relating to the importation of the goods; and
- (d) promptly make a corrected declaration and pay any duties owed, where the importer has reason to believe that a Certificate of Origin, on which a declaration was based, contains information that is not correct.

2. A Party may deny preferential tariff treatment under this Agreement to an imported good if the importer fails to comply with any requirement of this Chapter.

3. Each Party shall provide that:

- (a) where the origin of the product is not in doubt, the discovery of minor discrepancies between the statements made in the Certificate of Origin and those made in the documents submitted to the customs administration of the importing Party for the purpose of carrying out the formalities for importing the products shall not *ipso facto* invalidate the Certificate of Origin, if it does in fact correspond to the same products presented; and
- (b) for multiple items declared under the same Certificate of Origin, a problem encountered with one of the items listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining items listed in the Certificate of Origin.

4. Where a Certificate of Origin is not provided at the time of importation of a good, the importing Party, upon the request of the importer, may impose the applied non-preferential import customs duty or payment of a deposit equivalent to the full duties on that good as requested. In such a case, the importer will be entitled to a refund of any excess import customs duty or deposit paid if the payment refund claim is made within one (1) year from the date the good was imported, provided that the requirements in paragraph 1 are fulfilled.

ARTICLE 29

Verification of Origin

1. A Certificate of Origin is the basis for eligibility of preferential tariff treatment for goods imported from the exporting Party. In cases where verification is required, the importing Party may conduct verification by means of:

- (a) written requests for additional information from the importer;
- (b) written requests for additional information from the exporter or producer in the territory of the exporting Party;
- (c) requests that the competent authority of the exporting Party verify the origin of a good; or
- (d) such other procedures as the customs administrations of the Parties may jointly decide.

2. A verification process under paragraph 1 shall only be initiated when there are reasonable grounds to doubt the accuracy or authenticity of the origin of the goods concerned, and when the customs duty is sufficiently material to warrant the request.

3. A verification request to the competent authority of the exporting Party shall specify the reasons, and any documents and information obtained justifying the verification activities shall be forwarded to the competent authority of the requested Party.

4. To the extent allowed by its domestic laws and practices, the competent authorities of the exporting Party shall fully co-operate in any action to verify eligibility.

5. The Party conducting the verification shall, through its competent authority, inform the customs administration of the other Party of the outcome of the verification conducted.

ARTICLE 30
Waiver of Certificate of Origin

Each Party shall provide that a Certificate of Origin shall not be required for:

- (a) a commercial importation of a good whose value does not exceed US\$600 or its equivalent amount in the Party's currency, or such higher amount as it may establish, except that it may require that the invoice accompanying the importation include a statement certifying that the good qualifies as an originating good; or
- (b) a non-commercial importation of a good whose value does not exceed US\$600 or its equivalent amount in the Party's currency, or such higher amount as it may establish,

provided that the importation does not form part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the certification requirements.

ARTICLE 31
Record Keeping Requirement

1. Each Party shall require its producers, exporters and importers to retain origin documents for three (3) years.
2. Each Party shall ensure that its authorised bodies retain copies of Certificates of Origin and other documentary evidence of origin for three (3) years.
3. The records to be maintained may include electronic records and shall be maintained in accordance with the domestic laws and practices of each Party.

ARTICLE 32
Advance Rulings

1. Each Party shall issue an advance ruling, on an application of the exporter, importer or any person, that is submitted at least three (3) months before the date of importation of the goods that are the subject of the application. The importing Party shall issue its determination regarding the origin of the good within sixty (60) days of the date of an application for advance ruling, provided that all the origin requirements have been complied with. An applicant for an advance ruling from China Customs shall be registered with China Customs.

2. The importing Party shall apply an advance ruling issued by it under paragraph 1. The customs administration of each Party shall establish a validity period for an advance ruling of not less than two (2) years from the date of its issue or in accordance with its respective domestic laws.

3. The importing Party may modify or revoke an advance ruling:

- (a) if the ruling was based on an error of fact;
- (b) if there is a change in the material facts or circumstances on which the ruling was based;
- (c) to conform with a modification of this Chapter; or
- (d) to conform with a judicial decision or a change in its domestic laws.

4. Each Party shall provide that any modification or revocation of an advance ruling shall be effective on the date on which the modification or revocation is issued, or on such later date as may be specified therein, and shall not be applied to importations of a good that have occurred prior to that date, unless the person to whom the advance ruling was issued has not acted in accordance with its terms and conditions.

ARTICLE 33 Penalties

Each Party shall impose punitive measures for violations of its laws and regulations relating to this Chapter in accordance with its domestic legislation.

ARTICLE 34 Review and Appeal

With respect to determinations relating to eligibility for preferential treatment under this Agreement or advance rulings, each Party shall provide that importers in its territory have access to administrative review¹ and judicial review in accordance with its domestic laws and regulations.

ARTICLE 35 Confidentiality

¹ For Singapore the level of administrative review may include the Ministry supervising the customs administration.

1. Nothing in this Agreement shall be construed to require a Party to furnish or allow access to confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

2. Each Party shall maintain, in accordance with its domestic laws, the confidentiality of information collected pursuant to this Chapter, including information obtained from the verification of Certificates of Origin and shall protect that information from disclosure that could prejudice the competitive position of the persons providing the information.

3. Pursuant to Article 31 (Record Keeping Requirement), any information communicated between the Parties concerned shall be treated as confidential and used for the validation of Certificates of Origin only.

ARTICLE 36

Third Party Invoicing

The importing Party shall accept Certificates of Origin in cases where the sales invoice is issued either by a company located in a non-Party or by an exporter in the exporting Party for the account of the said company, provided that the product meets the requirements of Chapter 4 (Rules of Origin).

ANNEX 3

FORMATS OF CERTIFICATES OF ORIGIN

ANNEX 3
Formats of Certificates of Origin

Part A – China's Certificate of Origin

Original (Copies)

<p>1. Goods consigned from (Exporter's business name, address, country)</p>			<p>Reference No. CHINA-SINGAPORE FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)</p>		
<p>2. Goods consigned to (Consignee's name, address, country)</p>			<p>Issued in _____ (Country) See Notes Overleaf</p>		
<p>3. Means of transport and route (as far as known)</p> <p>Departure date</p> <p>Vessel's name/Aircraft etc.</p> <p>Port of Discharge</p>			<p>4. For Official Use</p> <p><input type="checkbox"/> Preferential Treatment Given Under CHINA-SINGAPORE Free Trade Area Preferential Tariff</p> <hr/> <p><input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)</p> <hr/> <p>..... Signature of Authorised Signatory of the Importing Country</p>		
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices
<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in</p> <p>..... (Country)</p> <p>and that they comply with the origin requirements specified for these goods in the China-Singapore Free Trade Area Preferential Tariff for the goods exported to</p> <p>..... (Importing Country)</p> <p>..... Place and date, signature of authorised signatory</p>			<p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>..... Place and date, signature and stamp of certifying authority</p>		

OVERLEAF INSTRUCTION

- Box 1: State the full legal name, address (including country) of the exporter in China.
- Box 2: State the full legal name, address (including country) of the consignee in Singapore.
- Box 3: Complete the means of transport and route and specify the departure date, transport vehicle, port of discharge.
- Box 4: The customs authorities of the importing country must indicate (✓) in the relevant boxes whether or not preferential tariff treatment is accorded.
- Box 5: State the item number.
- Box 6: State the shipping marks and numbers on the packages.
- Box 7: Number and type of packages shall be specified. Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs Officers examining them and relate it to the invoice description and to the HS description of the good. If goods are not packed, state "in bulk". When the description of the goods is finished, add "****" (three stars) or "\ " (finishing slash). For each good described in Box 7, identify the HS tariff classification to six digits.
- Box 8: If the goods qualify under the Rules of Origin, the exporter must indicate in Box 8 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential tariff treatment, in the manner shown in the following table:

The origin criteria on the basis of which the exporter claims that his goods qualify for preferential tariff treatment	Insert in Box 8
(a) Products wholly obtained in the exporting Party as defined in China-Singapore FTA Rules of Origin	"P"
(b) Region value content \geq 40%	"RVC"
(c) Products satisfied the Products Specific Rules	"PSR"

- Box 9: Gross weight in Kilos should be shown here. Other units of measurement e.g. volume or number of items which would indicate exact quantities may be used when customary; the FOB value shall be indicated here.
- Box 10: Invoice number and date of invoices should be shown here.
- Box 11: The field must be completed, signed and dated by the exporter. Insert the place, date of signature.
- Box 12: The field must be completed, signed, dated and stamped by the authorised person of the certifying authority.

ANNEX 3
Formats of Certificates of Origin

PART B – Singapore’s Certificate of Origin

1 Exporter (Name & Address)	REPUBLIC OF SINGAPORE	
2 Consignee (Name, Full Address & Country)	PREFERENTIAL CERTIFICATE OF ORIGIN No. NO UNAUTHORISED ADDITION/ALTERATION MAY BE MADE TO THIS CERTIFICATE	
3 Departure Date	8 DECLARATION BY THE EXPORTER We hereby declare that the details and statements provided in this Certificate are true and correct. Signature: Name: Designation: Stamp Date:	
4 Vessel's Name/Flight No.		
5 Port of Discharge		
6 Country of Final Destination		
7 Country of Origin of Goods		
9 Marks & Numbers	10 No. & Kind of Packages Description of Goods (include brand names if necessary)	11 Quantity & Unit
12 CERTIFICATION BY THE COMPETENT AUTHORITY We hereby certify that evidence has been produced to satisfy us that the goods specified above originate in the country shown in box 7.		

EXPLANATORY NOTES TO THE FORMAT OF PREFERENTIAL CERTIFICATE OF ORIGIN ISSUED BY SINGAPORE

Box No.	Description	Type of Information Required
1	Exporter	The Central Registration Number, name and address of the exporter in Singapore. The Central Registration Number is a unique number issued by Singapore Customs to companies which intend to import or export.
2	Consignee	The name and address of the importer in China.
3	Departure Date	The departure date when the vessel/aircraft left port/airport.
4	Vessel's Name/Flight No.	The vessel's name or the aircraft flight number.
5	Port of Discharge	The final port in which the goods will be discharged. Where goods are transshipped, the additional details of the route may be declared in box 10 or in a separate attachment to this Certificate.
6	Country of Final Destination	The country of final destination will be China.
7	Country of Origin of Goods	The country of origin must be Singapore.
8	Declaration by the Exporter	The exporter will sign in this box.
9	Marks & Numbers	The marks and numbers of the goods, to be attached in separate sheet, where necessary.
10	Number & Kind of Packages; Description of Goods	The following information will be declared in this box: <ul style="list-style-type: none"> • The description of the products exported. This should be identical to the description of the products contained in the invoice. An accurate description will help the Customs Authority of the country of destination to clear your products quickly. • The 6-digit HS subheading for each product. • The relevant origin criterion for each product. • Number and date of invoices, issued either by a company located in a non-Party or by an exporter in the exporting Party for the account of the said company, as referred to in Article 36 (Third Party Invoicing) in Chapter 5 (Customs Procedures).
11	Quantity & Unit	The quantity and its unit of measurement (such as pieces, kg) of the goods.
12	Certification by the Competent Authority	Seal or stamp of the authorised body of the exporting Party.
	Certificate Reference Number	A unique number will be assigned to each Certificate issued by the authorised body of the exporting Party.

CHAPTER 6 TRADE REMEDIES

ARTICLE 37 Definitions

For the purposes of this Chapter:

- (a) **domestic industry** means, with respect to an imported product, the producers as a whole of the like or directly competitive product or those producers whose collective production of the like or directly competitive product constitutes a major proportion of the total domestic production of such product;
- (b) **Safeguards Agreement** means the *Agreement on Safeguards*, which is part of the WTO Agreement;
- (c) **serious injury** means a significant overall impairment in the position of a domestic industry; and
- (d) **threat of serious injury** means serious injury that, on the basis of facts and not merely on allegation, conjecture or remote possibility, is clearly imminent.

ARTICLE 38 General Provisions

1. The Parties agree and reaffirm their commitments to abide by their rights and obligations under the *WTO Agreement on Implementation of Article VI of the GATT 1994*, the *WTO Agreement on Subsidies and Countervailing Measures*, Article XIX of the GATT 1994, and the Safeguards Agreement.
2. The Parties agree to carry out any action taken pursuant to this Chapter in a transparent manner.

ARTICLE 39 Co-operation and Consultation

1. Each Party shall designate one or more contact points for the purposes of 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.

2. A Party may request consultations with the other Party on matters arising from the operation of this Chapter. Such consultations shall be conducted through the relevant contact points, and shall take place within forty-five (45) days of the request, unless the Parties mutually determine otherwise.

ARTICLE 40

Anti-Dumping

1. The Parties agree not to take any action pursuant to the *WTO Agreement on Implementation of Article VI of the GATT 1994* in an arbitrary or protectionist manner.

2. The Parties agree that as soon as possible following the acceptance of a properly documented application from an industry in one Party for the initiation of an anti-dumping investigation in respect of products from the other Party, the Party that has accepted the properly documented application shall inform the contact point of the other Party of the acceptance of the application.

ARTICLE 41

Subsidies and Countervailing Measures

Neither Party shall introduce or maintain any form of export subsidy on any goods destined for the territory of the other Party.

ARTICLE 42

Global Safeguard Measures

1. A Party taking any measure pursuant to Article XIX of the GATT 1994 and the Safeguards Agreement may exclude imports of an originating product from the other Party from the action if such imports are non-injurious.

2. A Party shall advise the relevant contact points of the other Party of any safeguard action on the initiation of an investigation and the reasons for it.

ARTICLE 43

Bilateral Safeguard Measures

1. A Party shall have the right to initiate a bilateral safeguard measure on a product within the transition period for that product. The transition period for a product shall begin from the date of entry into force of this Agreement and end five (5) years from the date of completion of tariff elimination for that product.

2. A Party shall be free to take a bilateral safeguard measure, if, as a result of the reduction or elimination of a customs duty under this Agreement, an originating product 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 that the imports of such originating product from the other Party constitute a substantial cause of serious injury, or threat thereof, to a domestic industry producing a like or directly competitive product. Such Party may apply a safeguard measure as set by increasing the tariff rate applicable to such originating product during the transition period to the WTO MFN tariff rate applied to such product at the time when the measure is taken.

3. In applying the bilateral safeguard measure, the Parties shall adopt the rules for the application of safeguard measures as provided for under the Safeguards Agreement with the exception of the quantitative restriction measures set out in Article 5 of the Safeguards Agreement, and Articles 9, 13 and 14 of the Safeguards Agreement. As such, all other provisions of the Safeguards Agreement shall, *mutatis mutandis*, be incorporated into and form an integral part of this Agreement.

4. Notwithstanding the above, no safeguard measure shall be applied against a product originating in a Party as long as its share of the total imports of the product concerned in the importing Party does not exceed 3%.

5. The safeguard measure may be maintained for an initial period of up to three (3) years and may be extended for a period not exceeding one (1) year. Notwithstanding the duration of a safeguard measure on a product, such measure shall terminate at the end of the transition period for that product.

6. Upon the termination of the measure, the tariff rate applicable to the originating product shall be the rate which would have been in effect but for the measure.

7. The Party applying a measure described in paragraph 1 shall, in consultation with the other Party, provide to the other Party mutually agreed trade liberalising compensation in accordance with Article 8 of the Safeguards Agreement. The form of concessions shall have substantially equivalent trade effects or be equivalent to the value of the additional duties expected to result from the measure. If the Parties are unable to agree on compensation within forty-five (45) days in the consultations under paragraph 3, the Party against whose originating product the measure is applied may take action with respect to originating products of the other Party that has trade effects substantially equivalent to the measure. The Party taking such action shall apply the action only for the minimum period necessary to achieve the substantially equivalent effects, and in any event, only while the measure under paragraph 1 is being applied.

8. When applying a bilateral safeguard measure, a Party shall not have simultaneous recourse to the WTO safeguard measures referred to in Article 42 (Global Safeguard Measures).

CHAPTER 7
TECHNICAL BARRIERS TO TRADE,
SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 44
Definitions

1. The definitions in Annex A of the *WTO Agreement on Application of Sanitary and Phytosanitary Measures* (the “SPS Agreement”) and Annex 1 of the *WTO Agreement on Technical Barriers to Trade* (the “TBT Agreement”) shall apply to this Chapter.
2. All definitions provided in the Annexes to this Chapter shall apply only to the respective Annexes.
3. For the purposes of this Chapter:
 - (a) **SPS** refers to sanitary and phytosanitary measures; and
 - (b) **TBT** refers to technical barriers to trade.

ARTICLE 45
Objectives

The objectives of this Chapter are:

- (a) to improve the implementation of the SPS Agreement and the TBT Agreement between the Parties, so as to avoid unnecessary barriers to bilateral trade, to promote and facilitate bilateral trade, while protecting human, animal or plant life or health or fulfilling other legitimate objectives¹;
- (b) to strengthen mutual understanding of the Parties’ administrative systems by establishing a framework for communication and co-operation, and to resolve relevant issues arising from bilateral trade in a prompt and efficient manner, to expand the opportunities for bilateral trade.

ARTICLE 46
Scope and Coverage

¹ As understood under Article 2.2 of the TBT Agreement.

This Chapter applies to all sanitary and phytosanitary measures, technical regulations, standards and conformity assessment procedures of a Party which may, directly or indirectly, affect trade between the Parties.

ARTICLE 47
Competent Authorities and Contact Points

1. The competent authorities of the Parties are the authorities responsible for the implementation of this Chapter. The contact points of the Parties are the agencies responsible for the communication and notification of information between the Parties, as specified in Annex 4 (Contact Points for TBT and SPS).
2. The Parties shall notify each other of any significant change in the structures, organisations and divisions of the competent authorities and contact points.

ARTICLE 48
Reaffirmation

The Parties reaffirm their existing rights and obligations with respect to each other under the TBT Agreement and the SPS Agreement.

ARTICLE 49
Regionalisation

1. The Parties agree to properly and actively resolve the quarantine issues of concern to each other related to the import and export of agricultural products of both Parties in accordance with Article 6 of the SPS Agreement.
2. The exporting Party may request the importing Party to recognise its pest-free or disease-free status in all or part of its territory. The importing Party shall give favourable consideration to such request and, following an assessment, may agree to recognise such pest-free or disease-free status of the exporting Party in accordance with paragraph 1. After confirmation of the pest-free or disease-free status, the importing Party shall allow agricultural products originating from these areas of the exporting Party into its markets, in accordance with the importing Party's SPS requirements.
3. If the importing Party considers that a risk with respect to a disease or pest outbreak may exist in a part or parts of the territory of the exporting Party where agricultural products destined for the importing Party originate, the importing Party may request the exporting Party to reaffirm this free status. The importing Party may also request the exporting Party to take specific eradication

and control measures to ensure that the free status is maintained and to ensure that agricultural products originated therein meet the SPS requirements of the importing Party.

4. Any agreement or arrangement on regionalisation which may be concluded between the Parties under this Agreement shall be placed in the Annexes in accordance with Article 58 (Final Provisions on Annexes).

ARTICLE 50

Exchange of Information and Cooperation

1. The Parties shall strengthen the exchange of information and co-operation in the areas of mutual interest relating to TBT and SPS, such as:

- (a) inspection and quarantine of animals, plants and their products;
- (b) quality and safety control of products;
- (c) procedure and processing period of approval of food establishments;
- (d) technical regulations, standards and conformity assessment procedures; and
- (e) sharing of experience in the implementation of the principle of transparency by their respective enquiry points under the TBT Agreement and SPS Agreement.

2. Each Party shall, on request, give positive consideration to proposals to supplement existing co-operation on standards, technical regulations and conformity assessment procedures. Such co-operation, which shall be on mutually agreed terms and conditions, may include but are not limited to advice or technical co-operation relating to the development or application of standards, technical regulations and conformity assessment procedures.

3. The Parties shall strengthen co-operation and communication of experience and expertise in addressing TBT and SPS measures affecting both Parties.

ARTICLE 51

International Standards

1. The Parties shall use international standards, or the relevant parts of international standards, as a basis for their technical regulations and related

conformity assessment procedures where relevant international standards exist or their completion is imminent, except when such international standards or their relevant parts are ineffective or inappropriate to fulfil legitimate objectives.

2. The Parties shall co-operate with each other, where appropriate, in the context of their participation in international standardising bodies, to ensure that international standards developed within such bodies, that are likely to become a basis for technical regulations, are trade facilitating and do not create unnecessary obstacles to international trade.

3. The Parties shall strengthen communications and co-ordination with each other, where appropriate, in the context of discussions on standards and related issues in the TBT Committee under the TBT Agreement and the SPS Committee under the SPS Agreement and other relevant international or regional *fora*.

ARTICLE 52

Conformity Assessment Procedure

1. The Parties recognise the differences between their legal systems regarding conformity assessment and agree to discuss the possibility of mutual recognition of conformity assessment in accordance with the TBT Agreement.

2. The Parties shall exchange information on conformity assessment procedures including testing, inspection, certification, accreditation and metrology with a view to promoting the recognition of conformity assessment procedures between the Parties.

3. A Party shall give favourable consideration to a request by the other Party to recognise the conformity assessment procedures conducted by bodies in the other Party's territory through a mutual recognition agreement or arrangement.

4. Any agreement or arrangement on mutual recognition of conformity assessment procedures concluded between the Parties under this Agreement shall be specified in the Annexes in accordance with Article 58 (Final Provisions on Annexes).

ARTICLE 53

Equivalence

1. The Parties shall give favourable consideration to accepting the equivalence of each other's technical regulations and SPS measures consistent with the purpose of this Chapter, the TBT Agreement and the SPS Agreement.

2. Any agreement or arrangement on acceptance of equivalence of each other's technical regulations and SPS measures which may be concluded between the Parties under this Agreement shall be placed in the Annexes in accordance with Article 58 (Final Provisions on Annexes).

ARTICLE 54

Transparency

1. The Parties shall notify each other through their respective TBT and SPS enquiry points, under the TBT Agreement and the SPS Agreement, of any new technical regulation and SPS measure related to the trade of products in accordance with the TBT Agreement and the SPS Agreement, or any change to them. Each Party shall allow at least sixty (60) days for the other Party to present comments in writing on any notification except where considerations of health, safety, environmental protection or national security arise or threaten to arise to warrant more urgent action.

2. Each Party shall make available to the other Party, electronically or in any other form, up-to-date publications on technical regulations and any relevant conformity assessment procedures that are cited in, or may be used to comply with, those technical regulations. Each Party shall make known to the other Party the relevant standards that are cited in, or may be used to comply with, those technical regulations.

ARTICLE 55

Joint Working Group

1. The Parties hereby establish the Joint Working Group on TBT and SPS, comprising representatives from the relevant regulatory authorities of each Party.

2. The Joint Working Group shall be led and co-ordinated by co-chairs from both Parties.

3. The Joint Working Group shall be established no later than one (1) year following the date of entry into force of this Agreement. The meeting of the Joint Working Group shall take place once a year, back-to-back with the meetings of the FTA Joint Committee established under Article 111 (Implementation and Review), unless otherwise agreed by the Parties.

4. The functions of the Joint Working Group shall include:

(a) administering and supervising the implementation of this Chapter;

- (b) addressing any issue and dispute arising from the implementation of this Chapter and its Annexes;
- (c) reviewing this Chapter and its Annexes, making supplementary attachments and Annexes where necessary;
- (d) where appropriate, facilitating co-operation in specific areas among accreditation and conformity assessment bodies in the Parties' territories;
- (e) ensuring the Parties' relevant regulatory authorities negotiate on the priority issues identified by the *Joint Study Report on a Free Trade Agreement between China and Singapore* in an appropriate manner, in particular, mutual recognition of conformity assessment procedures on electrical and electronic equipment, regionalisation, mutual recognition of conformity assessment procedures on telecommunications equipment and equivalence;
- (f) where appropriate, strengthening the exchange of information with regard to the activities of non-governmental, regional, and multilateral *fora* related to standardisation, technical regulations, and conformity assessment procedures; and
- (g) reporting to the FTA Joint Committee on the implementation of this Chapter when appropriate.

5. Each Party shall, upon request, give favourable consideration to any sector-specific proposal made by the other Party for further co-operation under this Chapter.

ARTICLE 56 Confidentiality

1. Where a Party provides information to the other Party in accordance with this Agreement and designates the information as confidential, the other Party shall maintain the confidentiality of such information. Such information shall be used only for the purposes specified, and shall not be otherwise disclosed without the specific permission of the Party providing the information.

2. Nothing in this Chapter 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 its essential security interests;

- (b) be contrary to the public interest as determined by its domestic laws, regulations and administrative provisions;
- (c) be contrary to any of its domestic laws, regulations and administrative provisions including but not limited to those protecting personal privacy or the financial affairs and accounts of individual customers of financial institutions;
- (d) impede law enforcement; or
- (e) prejudice legitimate commercial interests of particular public or private enterprises.

ARTICLE 57
Preservation of Regulatory Authority

1. Each Party retains all authority under its laws to interpret and implement its technical regulations and SPS measures.
2. Nothing in this Chapter shall:
 - (a) prevent a Party from adopting or maintaining, in accordance with its international rights and obligations, technical regulations and SPS measures, as appropriate to its particular national circumstances;
 - (b) prevent a Party from adopting technical regulations and SPS measures to ensure the quality of its imports and exports, or for the protection of human, animal or plant life or health, or the environment, or for the prevention of deceptive practices or to fulfil other legitimate objectives²;
 - (c) limit the authority of a Party to take all appropriate measures whenever it ascertains that products may not conform with its technical regulations and SPS measures. Such measures may include withdrawing the products from the market, prohibiting their placement on the market, restricting their free movement, initiating a product recall, initiating legal proceedings or otherwise preventing the recurrence of such problems including through a prohibition on imports. If a Party takes such measures, it shall notify the other Party within fifteen (15) working days of taking the measures, giving its reasons;

² As understood under Article 2.2 of the TBT Agreement.

- (d) oblige a Party to recognise the standards or technical regulations or SPS measures of the other Party as equivalent; or
- (e) affect the rights and obligations of either Party as a member of the TBT Agreement or the SPS Agreement.

ARTICLE 58
Final Provisions on Annexes³

1. The Parties may, upon request, commence discussions to explore the possibility of establishing additional Annexes of mutual interest after the signing of this Agreement.

2. Where urgent problems of safety, health, consumer or environmental protection or national security arise or threaten to arise for a Party, that Party may suspend the operation of any Annex, in whole or in part, immediately. In such a case, the Party shall immediately advise the other Party of the nature of the urgent problem, the products covered and the objective and rationale of the suspension.

3. For the purposes of this Chapter, an Annex shall provide, but is not limited to, the following details:

- (a) the regulatory authorities designated by each Party;
- (b) the detailed implementing arrangements; and
- (c) the provisions for entry into force and/or termination.

³ Annexes to this Chapter include Sectoral Annexes.

ANNEX 4

CONTACT POINTS FOR TBT AND SPS

ANNEX 4
Contact Points for TBT and SPS

Pursuant to Article 47 (Competent Authorities and Contact Points) in Chapter 7 (Technical Barrier to Trade, Sanitary and Phytosanitary Measures), the contact point for:

(a) China shall be:

General Administration of Quality Supervision, Inspection and Quarantine
Department of International Cooperation
No.9 Madian East Rd, Haidian District, Beijing 100088
Tel: +86 (10) 82262176
Fax: +86 (10) 82260553
Email: wto@aqsiq.gov.cn

(b) Singapore shall be:

Ministry of Trade and Industry
Trade Division
100 High Street #09-01, The Treasury
Singapore 179434
Tel: +65 62259911
Fax: +65 63327260
Email: mti_fta@mti.gov.sg

CHAPTER 8 TRADE IN SERVICES

ARTICLE 59 Definitions

For the purposes of this Chapter:

- (a) **commercial presence** means any type of business or professional establishment, including through:
 - (i) the constitution, acquisition or maintenance of a juridical person, or
 - (ii) the creation or maintenance of a branch or a representative office,

within the territory of a Party for the purpose of supplying a service;
- (b) **direct taxes** comprise all taxes on total income, on total capital or on elements of income or of capital, including taxes on gains from the alienation of property, taxes on estates, inheritances and gifts, and taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation;
- (c) **juridical person** means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, branch, trust, partnership, joint venture, sole proprietorship or association;
- (d) **juridical person of the other Party** means a juridical person which is either:
 - (i) constituted or otherwise organised under the law of the other Party, and is engaged in substantive business operations in the territory of the other Party; or
 - (ii) in the case of the supply of a service through commercial presence, owned or controlled by:
 - (A) natural persons of the other Party; or
 - (B) juridical persons of the other Party identified under sub-paragraph (d)(i);

- (e) a juridical person is:
 - (i) **owned** by persons of a Party if more than 50% of the equity interest in it is beneficially owned by persons of that Party;
 - (ii) **controlled** by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions;
 - (iii) **affiliated** with another person when it controls, or is controlled by, that other person; or when it and the other person are both controlled by the same person;
- (f) **measure** means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;
- (g) **measures by Parties** means measures taken by:
 - (i) central, regional or local governments and authorities; and
 - (ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities;
- (h) **measures by Parties affecting trade in services** include measures in respect of:
 - (i) the purchase, payment or use of a service;
 - (ii) the access to and use of, in connection with the supply of a service, services which are required by the Parties to be offered to the public generally;
 - (iii) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of the other Party;
- (i) **monopoly supplier of a service** means any person, public or private, which in the relevant market of the territory of a Party is authorised or established formally or in effect by that Party as the sole supplier of that service;
- (j) **natural person of a Party** is a national or a permanent resident of a Party under its laws. Until such time as China enacts its law on

treatment of permanent residents of foreign countries, the obligations of each Party with respect to the permanent residents of the other Party shall be limited to the extent of its obligations under the GATS;

- (k) **person** means either a natural person or a juridical person;
- (l) **qualification procedures** means administrative procedures relating to the administration of qualification requirements;
- (m) **qualification requirements** means substantive requirements which a service supplier is required to fulfil in order to obtain certification or a license;
- (n) **sector** of a service means,
 - (i) with reference to a specific commitment, one or more, or all, subsectors of that service, as specified in a Party's Schedule in Annex 5 (Schedules of Specific Commitments on Services);
 - (ii) otherwise, the whole of that service sector, including all of its subsectors;
- (o) **services** includes any service in any sector except services supplied in the exercise of governmental authority;
- (p) **service consumer** means any person that receives or uses a service;
- (q) **service of the other Party** means a service which is supplied:
 - (i) from or in the territory of the other Party, or in the case of maritime transport, by a vessel registered under the laws of the other Party, or by a person of the other Party which supplies the service through the operation of a vessel and/or its use in whole or in part; or
 - (ii) in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of the other Party;
- (r) **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;

- (s) **service supplier** means any person that supplies a service¹;
- (t) **supply of a service** includes the production, distribution, marketing, sale and delivery of a service; and
- (u) **trade in services** is defined as the supply of a service:
 - (i) from the territory of a Party into the territory of the other Party (“cross-border” mode);
 - (ii) in the territory of a Party to the service consumer of the other Party (“consumption abroad” mode);
 - (iii) by a service supplier of a Party, through commercial presence in the territory of the other Party (“commercial presence” mode); or
 - (iv) by a service supplier of a Party, through presence of natural persons of a Party in the territory of the other Party (“presence of natural persons” mode).

ARTICLE 60

Scope and Coverage

1. This Chapter applies to measures by a Party affecting trade in services.
2. This Agreement shall not apply to:
 - (a) services supplied in the exercise of governmental authority within the territory of each Party; or
 - (b) regulations or requirements governing the procurement by governmental agencies of services purchased for governmental purposes and not with a view to commercial resale or with a view to use in the supply of services for commercial sale.
3. This Chapter shall not apply to subsidies or grants provided by a Party or to any conditions attached to its receipt or continued receipt of such subsidies or grants, except:

¹ Where the service is not supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the service supplier (*ie*, the juridical person) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under this Chapter. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside the territory where the service is supplied.

- (a) as otherwise specified in this Agreement; or
 - (b) disciplines that may be developed under Article XV of the GATS as may be reviewed with a view to their incorporation into this Agreement.
4. This Agreement, including its dispute settlement procedures, shall not apply to measures affecting:
- (a) traffic rights, however granted; or
 - (b) services directly related to the exercise of traffic rights,
- except as provided in paragraph 5.
5. This Chapter shall apply to measures affecting:
- (a) aircraft repair and maintenance services;
 - (b) the selling and marketing of air transport services; and
 - (c) computer reservation system ("CRS") services.

ARTICLE 61

Market Access

1. With respect to market access through the modes of supply identified in Article 59(u) (Definitions) a Party shall accord services and service suppliers of the other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule.²
2. In sectors where market access commitments are undertaken, the measures which a Party shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in its Schedule, are defined as:

² If a Party undertakes a market access commitment in relation to the supply of a service through the mode of supply referred to in Article 59(u)(i) and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market access commitment in relation to the supply of a service through the mode of supply referred to in Article 59(u)(iii), it is thereby committed to allow related transfers of capital into its territory.

- (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;
- (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
- (c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;³
- (d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;
- (e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and
- (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

ARTICLE 62

National Treatment

1. In the sectors inscribed in its Schedule, and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords to its own like services and service suppliers⁴.

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

³ Paragraph 2(c) of this Article does not cover measures of a Party which limit inputs for the supply of services.

⁴ Specific commitments assumed under this Article shall not be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

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

ARTICLE 63

Additional Commitments

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Articles 61 (Market Access) and 62 (National Treatment) including those regarding qualifications, standards or licensing matters. Such commitments shall be inscribed in a Party's Schedule.

ARTICLE 64

Schedule of Specific Commitments

1. Each Party shall set out in a Schedule the specific commitments it undertakes under Articles 61 (Market Access), 62 (National Treatment) and 63 (Additional Commitments). With respect to sectors where such commitments are undertaken, each Schedule shall specify:

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

2. Measures inconsistent with both Articles 61 (Market Access) and 62 (National Treatment) shall be inscribed in both the columns relating to Articles 61 (Market Access) and 62 (National Treatment).

3. The Parties' Schedules of specific commitments shall be annexed to this Agreement as Annex 5 (Schedules of Specific Commitments on Services) and shall form an integral part thereof.

4. Upon the conclusion of the second package of services commitments between ASEAN and China, pursuant to Article 23(2) of the *Agreement on Trade in Services of the Framework Agreement on Comprehensive Economic Co-*

operation between the Association of Southeast Asian Nations and the People's Republic of China done on 14 January 2007, the commitments undertaken by each Party shall be incorporated into this Agreement and take effect between the Parties.

ARTICLE 65

Domestic Regulation

1. In sectors where specific commitments are undertaken under Articles 61 (Market Access), 62 (National Treatment), 63 (Additional Commitments) and 64 (Schedule of Commitments), each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.
2.
 - (a) Each Party shall maintain or institute as soon as practicable, judicial, arbitral or administrative tribunals or procedures which provide, at the request of an affected service supplier, 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.
 - (b) The provisions of sub-paragraph (a) 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.
3. Where authorisation is required for the supply of a service on which a specific commitment under this Agreement has been made, the competent authorities of each Party shall:
 - (a) in the case of an incomplete application, at the request of the applicant, identify all the additional information that is required to complete the application and provide the opportunity to remedy deficiencies within a reasonable timeframe;
 - (b) at the request of the applicant, provide without undue delay, information concerning the status of the application; and
 - (c) if an application is terminated or denied, to the maximum extent possible, inform the applicant in writing and without delay the reasons for such action. The applicant will have the possibility of resubmitting, at its discretion, a new application.

4. With the objective of ensuring that measures relating to qualification requirements and procedures, technical standards and licensing requirements do not constitute unnecessary barriers to trade in services, the Parties shall jointly review the results of the negotiations on disciplines on these measures, pursuant to Article VI.4 of the GATS, with a view to their incorporation into this Agreement. The Parties note that such disciplines aim to ensure that such requirements are, *inter alia*:

- (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. (a) In sectors in which a Party has undertaken specific commitments under Articles 61 (Market Access), 62 (National Treatment), 63 (Additional Commitments) and 64 (Schedule of Commitments) pending the incorporation of the disciplines referred to in paragraph 4, that Party shall not apply licensing and qualification requirements and technical standards that nullify or impair its obligation under this Agreement in a manner which:
- (i) does not comply with the criteria outlined in paragraphs 4(a), (b) or (c) of this Article; and
 - (ii) could not reasonably have been expected of that Party at the time the specific commitments in those sectors were made.
- (b) In determining whether a Party is in conformity with the obligation under paragraph 5(a), account shall be taken of international standards of relevant international organisations⁵ applied by that Party.
6. In sectors where specific commitments regarding professional services are undertaken, each Party shall provide for adequate procedures to verify the competence of professionals of the other Party.

ARTICLE 66 **Recognition**

⁵ **Relevant international organisations** refers to international bodies whose membership is open to the relevant bodies of both Parties to this Agreement.

1. For the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing, or certification of service suppliers, and subject to the requirements of paragraph 3, a Party may recognise, or encourage its relevant competent bodies to recognise, the education or experience obtained, requirements met or licences or certifications granted in the other Party. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement between the Parties or their relevant competent bodies, or may be accorded autonomously.

2. 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 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, experience, licences or certifications obtained or requirements met in that other Party's territory should be recognised.

3. A Party shall not accord recognition in a manner which 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 67

Recognition Co-operation

1. The Parties shall ensure that their relevant competent authorities commence negotiations on areas for mutual recognition of the equivalence of each Party's:

- (a) accounting work experience and qualifications;
- (b) auditing work experience and qualifications; and
- (c) accounting and auditing standards,

as soon as possible.

2. The Parties shall commence negotiation on a Mutual Recognition Arrangement ("MRA") for qualifications or experience obtained, requirements met, or licenses or certifications for architects following the entry into force of this Agreement, with a view to reaching such an MRA as soon as possible, and exploring the possibilities for expanding the MRA to other architectural and engineering areas.

ARTICLE 68

Joint Committee on Recognition Co-operation

1. For the purposes of effective implementation of Article 67 (Recognition Co-operation), a Joint Committee on Recognition Co-operation (the "Committee"), including a working group on accounting and auditing, shall be established. The functions of the Committee shall be:

- (a) reviewing and discussing the issues concerning the effective implementation of Article 67 (Recognition Co-operation);
- (b) identifying and recommending areas for and ways of furthering co-operation between the Parties; and
- (c) discussing other issues relating to the implementation of Article 67 (Recognition Co-operation).

2. The Committee, including the working group on accounting and auditing, shall meet on the request of either Party or the FTA Joint Committee established under Article 111 (Implementation and Review) at mutually acceptable time and venue.

ARTICLE 69 Monopolies and Exclusive Service Suppliers

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

2. Where a Party's monopoly supplier competes, either directly or through an affiliated company, in the supply of a service outside the scope of its monopoly rights and which is subject to that Party's specific commitments, the Party shall ensure that such a supplier does not abuse its monopoly position to act in its territory in a manner inconsistent with such commitments.

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

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

- (a) authorises or establishes a small number of service suppliers; and

- (b) substantially prevents competition among those suppliers in its territory.

ARTICLE 70 Business Practices

1. The Parties recognise that certain business practices of service suppliers, other than those falling under Article 69 (Monopolies and Exclusive Service Suppliers), may restrain competition and thereby restrict trade in services.
2. A Party shall, at the request of the other Party, enter into consultations with a view to eliminating practices referred to in paragraph 1. The Party addressed shall accord full and sympathetic consideration to such a request and shall co-operate through the supply of publicly available non-confidential information of relevance to the matter in question. The Party addressed shall also provide other information available to the requesting Party, subject to its domestic laws and to the conclusion of satisfactory agreement concerning the safeguarding of its confidentiality by the requesting Party.

ARTICLE 71 Safeguard Measures

The Parties note the multilateral negotiations pursuant to Article X of the GATS on the question of emergency safeguard measures based on the principle of non-discrimination. Upon the conclusion of such multilateral negotiations, the Parties shall conduct a review for the purpose of discussing appropriate amendments to this Agreement so as to incorporate the results of such multilateral negotiations.

ARTICLE 72 Payments and Transfers

1. Except under the circumstances envisaged in Article 107 (Restrictions to Safeguard the Balance-of-Payments), a Party shall not apply restrictions on international transfers and payments for current transactions relating to its specific commitments.
2. Nothing in this Agreement shall affect the rights and obligations of the Parties as members of the International Monetary Fund under the *Articles of Agreement of the International Monetary Fund* (the "Articles of Agreement"), including the use of exchange actions which are in conformity with the Articles of Agreement, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its specific commitments regarding such

transactions, except under Article 107 (Restrictions to Safeguard the Balance-of-Payments) or at the request of the International Monetary Fund.

ARTICLE 73 Transparency

Article III of the GATS is, *mutatis mutandis*, incorporated into and shall form an integral part of this Agreement.

ARTICLE 74 Disclosure of Confidential Information

Nothing in this Chapter shall require any Party to provide confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private.

ARTICLE 75 Denial of Benefits

A Party may deny the benefits of this Agreement:

- (a) to the supply of a service, if it establishes that the service is supplied from or in the territory of a non-Party;
- (b) in the case of the supply of a maritime transport service, if it establishes that the service is supplied:
 - (i) by a vessel registered under the laws of a non-Party; and
 - (ii) by a person of a non-Party which operates and/or uses the vessel in whole or in part.
- (c) to a service supplier that is a juridical person, if it establishes that it is not a service supplier of the other Party.

ARTICLE 76 Miscellaneous Provisions

The GATS Annexes, namely: the *Annex on Movement of Natural Persons Supplying Services*; the *Annex on Air Transport Services*; the *Annex on Financial*

Services; and the *Annex on Telecommunications*, shall be incorporated, *mutatis mutandis*, into and form an integral part of this Agreement.

ANNEX 5

Part A – China’s Schedule of Specific Commitments on Services

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>(3) In China, foreign invested enterprises include foreign capital enterprises (also referred to as “wholly foreign-owned enterprises”) and joint venture enterprises and there are two types of joint venture enterprises: equity joint ventures and contractual joint ventures.¹</p> <p>The proportion of foreign investment in an equity joint venture shall be no less than 25 per cent of the registered capital of the joint venture.</p> <p>The establishment of branches by foreign enterprises is unbound, unless otherwise indicated in specific sub-sectors, as the laws and regulations on branches of foreign enterprises are under formulation.</p> <p>Representative offices of foreign enterprises are permitted to be established in China, but they shall not engage in any profit-making activities except for the representative offices under CPC 861, 862, 863, 865 in the sectoral specific commitments.</p>		

¹ The terms of the contract, concluded in accordance with China's laws, regulations and other measures, establishing a "contractual joint venture" govern matters such as the manner of operation and management of the joint venture as well as the investment or other contributions of the joint venture parties. Equity participation by all parties to the contractual joint venture is not required, but is determined pursuant to the joint venture contract. “Foreign invested enterprise” in this schedule means a foreign invested enterprise duly constituted or otherwise organized under “Law on Chinese-Foreign Equity Joint Ventures”, “Law on Chinese-Foreign Contractual Joint Ventures” and “Law on Foreign-Capital Enterprises”.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>The conditions of ownership, operation and scope of activities, as set out in the respective contractual or shareholder agreement or in a licence establishing or authorizing the operation or supply of services by an existing foreign service supplier, will not be made more restrictive than they exist as of the date of China's accession to the WTO.</p> <p>Any new sector and sub-sector scheduled after China's accession to the WTO shall not be subject to the preceding sentence.</p> <p>The land in the People's Republic of China is State-owned. Use of land by enterprises and individuals is subject to the following maximum term limitations:</p> <ul style="list-style-type: none"> (a) 70 years for residential purposes; (b) 50 years for industrial purposes; (c) 50 years for the purpose of education, science, culture, public health and physical education; (d) 40 years for commercial, tourist and recreational purposes; (e) 50 years for comprehensive utilization or other purposes. <p>(4) Unbound except as specified in the Part A of Annex 6 of Chapter 9 (Movement of Natural Persons).</p>	<p>(4) Unbound</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
II. SPECIFIC COMMITMENTS			
<p>A. Professional Services</p> <p>a. Legal Services (CPC 861, excluding Chinese law practice)</p>	<p>(1) None (2) None (3) Foreign law firms can provide legal services only in the form of representative offices.</p> <p>Representative offices can engage in profit-making activities.</p>	<p>(1) None (2) None (3) All representatives shall be resident in China no less than six months each year. The representative office shall not employ Chinese national registered lawyers.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>Business scope of foreign representative offices is only as follows:</p> <ul style="list-style-type: none"> (a) to provide clients with consultancy on the legislation of the country/region where the lawyers of the law firm are permitted to engage in lawyer's professional work, and on international conventions and practices; (b) to handle, when entrusted by clients or Chinese law firms, legal affairs of the country/region where the lawyers of the law firm are permitted to engage in lawyer's professional work; (c) to entrust, on behalf of foreign clients, Chinese law firms to deal with the Chinese legal affairs; (d) to enter into contracts to maintain long-term entrustment relations with Chinese law firms for legal affairs; (e) to provide information on the impact of the Chinese legal environment. <p>Entrustment allows the foreign representative office to directly instruct lawyers in the entrusted Chinese law firm, as agreed between both parties.</p>		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>The representatives of a foreign law firm shall be practitioner lawyers who are members of the bar or law society in a WTO member and have practiced for no less than two years outside of China. The Chief representative shall be a partner or equivalent (e.g., member of a law firm of a limited liability corporation) of a law firm of a WTO member and have practiced for no less than three years outside of China.</p> <p>(4) Unbound except as indicated in Horizontal Commitments</p>	<p>(4) Unbound except as indicated in Horizontal Commitments</p>	
<p>b. Accounting, auditing and bookkeeping services (CPC 862)</p>	<p>(1) None (2) None (3) Partnerships or incorporated accounting firms are limited to Certified Public Accountants (CPAs) licensed by the Chinese authorities. (4) Unbound except as indicated in Horizontal Commitments</p>	<p>(1) None (2) None (3) None (4) Unbound except as indicated in Horizontal Commitments</p>	<ul style="list-style-type: none"> - Foreign accounting firms are permitted to affiliate with Chinese firms and enter into contractual agreements with their affiliated firms in other WTO members. - Issuance of licenses to those foreigners who have passed the Chinese national CPA examination shall be accorded national treatment. - Applicants will be informed of results in writing no later than 30 days after submission of their applications. - Accounting firms providing services in CPC 862 can engage in taxation and management consulting services. They will not be subject to requirements on form of establishment in CPC 865 and 8630.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
c. Taxation services (CPC 8630)	(1) None (2) None (3) Only in the form of joint ventures, with foreign majority ownership permitted. None, within six years of China's accession, foreign firms will be permitted to establish wholly foreign-owned subsidiaries. (4) Unbound except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in Horizontal Commitments	
d. Architectural services (CPC 8671) e. Engineering services (CPC 8672) f. Integrated engineering services (CPC 8673) g. Urban planning services (except general urban planning) (CPC 8674)	(1) None for scheme design Co-operation with Chinese professional organisations is required except scheme design (2) None (3) Only in the form of joint ventures, with foreign majority ownership permitted. Within five years after China's accession to the WTO, wholly foreign-owned enterprises will be permitted (4) Unbound except as indicated in Horizontal Commitments	(1) None (2) None (3) Foreign service suppliers shall be registered architects/engineers, or enterprises engaged in architectural/engineering/urban planning services, in their home country (4) Unbound except as indicated in Horizontal Commitments	
Hospital Services (CPC 9311)	(1) Unbound (2) None (3) Foreign service suppliers are permitted to establish joint venture hospitals with Chinese partners, the total number of which will be in line with China's needs, with foreign equity share no more than 70%. (4) Unbound, except as indicated in horizontal commitments.	(1) Unbound (2) None (3) The majority of doctors and medical personnel of the joint venture hospital shall be of Chinese nationality. (4) Unbound, except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
<p>h. Medical and dental services (CPC 9312)</p>	<p>(1) None (2) None (3) Foreign service suppliers are permitted to establish joint venture hospitals or clinics with Chinese partners with quantitative limitations in line with China's needs, with foreign majority ownership permitted. (4) Unbound, except as indicated in Horizontal Commitments and as follows: Foreign doctors with professional certificates issued by their home country shall be permitted to provide short-term medical services in China after they obtain licenses from the Ministry of Public Health. The term of service is six months and may extend to one year.</p>	<p>(1) None (2) None (3) The majority of doctors and medical personnel of the joint venture hospital and clinics shall be of Chinese nationality. (4) Unbound, except as indicated in Horizontal Commitments</p>	
<p>B. Computer and Related Services (Computer and related services do not cover the economic activity consisting of the provision of content services which require computer and related services as means of supply)</p> <p>(a). Consultancy services related to the installation of computer hardware (CPC 841)</p>	<p>(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments</p>	<p>(1) None (2) None (3) None (4) Qualifications are as follows: certified engineers, or personnel with Bachelor's degree (or above) and three years of experience in these fields.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
(b) Software implementation services (CPC 842)	(1) None (2) None (3) Wholly foreign-owned enterprises will be allowed.	(1) None (2) None (3) None (4) Qualifications are as follows: certified engineers, or personnel with Bachelor's degree (or above) and three years of experience in these fields.	
(c) Data processing services (CPC 843) - Input preparation services (CPC 8431)	(4) Unbound, except as indicated in Horizontal Commitments		
- Data processing and tabulation services (CPC 8432) - Time-sharing services (CPC 8433)	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Qualifications are as follows: certified engineers, or personnel with Bachelor's degree (or above) and three years of experience in these fields.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
D. Real Estate Services	(1) None	(1) None	
a. Real estate services involving own or leased property (CPC 821)	(2) None (3) Wholly foreign-owned enterprises will be allowed. (4) Unbound, except as indicated in Horizontal Commitments	(2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	
b. Real estate services on a fee or contract basis (CPC 822)	(1) None (2) None (3) Wholly foreign-owned enterprises will be allowed. (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
F. Other Business Services a. Advertising Services (CPC 871)	(1) Only through advertising agents registered in China who have the right to provide foreign advertising services. (2) Only through advertising agents registered in China who have the right to provide foreign advertising services. (3) Foreign service suppliers are permitted to establish advertising enterprises in China. Wholly foreign-owned subsidiaries will be permitted. (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	
(b) Market research services (CPC 86401, only limited to investigation services designed to secure information on the prospects and performance of an organization's products in the market)	(1) Unbound (2) Unbound (3) Only in the form of joint ventures, with foreign majority ownership permitted. Economic needs tests are required. (4) Unbound except as indicated in horizontal commitments. Requirement for a commercial presence.	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in horizontal commitments.	
(c) Management Consulting services (CPC 865)	(1) None (2) None (3) Wholly foreign-owned subsidiaries will be allowed. (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
(d) Services related to management consulting (only limited to the following sub-sector) -Project management services other than for construction (CPC 86601)	(1) None (2) None (3) Only in the form of joint ventures, with foreign majority ownership permitted. Economic needs tests are required. (4) Unbound, except as indicated in Horizontal Commitments	(1) Unbound (2) Unbound (3) Unbound (4) Unbound, except as indicated in Horizontal Commitments	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
e. Technical testing and analysis services (CPC 8676) and freight inspection covered by CPC 749, excluding statutory inspection services for freight inspection services	(1) None (2) None (3) Foreign services suppliers which have been engaged in inspection services in their home countries for more than three years are permitted to establish joint venture technical testing, analysis and freight inspection companies with no less than US\$ 350,000 in registered capital. Wholly foreign-owned subsidiaries will be permitted. (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	
f. Services incidental to agriculture, forestry, hunting and fishing (CPC 881, 882)	(1) None (2) None (3) Only in the form of joint ventures, with foreign majority ownership permitted. (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	
(k) Placement and supply services of Personnel (CPC 872, excluding CPC 87209)	(1) Unbound (2) Unbound (3) Only in the form of joint ventures, with foreign majority ownership permitted. Economic needs tests are required. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
m. Related scientific technical consulting services (CPC 8675) - Offshore oil-field services geological, geophysical and other scientific prospecting services (CPC 86751) Sub-surface surveying services (CPC 86752)	(1) None (2) None (3) Only in the form of petroleum exploitation in cooperation with Chinese partners (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Onshore oil-field services	<p>(1) None</p> <p>(2) None</p> <p>(3) Only in the form of petroleum exploitation in cooperation with China National Petroleum Corp. (CNPC) or China Petroleum & Chemical Corporation (SINOPEC) in the designated areas approved by the Chinese government. In order to carry out the petroleum contract, the foreign service supplier shall establish a branch, subsidiary or representative office within the territory of the People's Republic of China and go through registration formalities in accordance with the laws. The domiciles of the said offices shall be determined through consultation with CNPC or SINOPEC. The foreign service supplier shall open its bank account with a bank approved by the Chinese authorities to engage in foreign exchange business within the Chinese territory.</p> <p>(4) Unbound, except as indicated in Horizontal Commitments</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) The foreign service supplier shall furnish CNPC or SINOPEC accurately and promptly with the reports on the petroleum operations, and shall submit to CNPC or SINOPEC the data and samples as well as various technological, economic, accounting and administrative reports related to petroleum operations. CNPC or SINOPEC shall have the ownership of all of the data records, samples, vouchers and other original information acquired during the implementation of the petroleum operations. The investment of foreign service suppliers shall be made in US dollars or other hard currencies.</p> <p>(4) Unbound, except as indicated in Horizontal Commitments</p>	
(o) Building-cleaning services (CPC 874)	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) Wholly foreign-owned enterprises will be allowed.</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in horizontal commitments.</p>	

* Unbound due to lack of technical feasibility.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
p. Photographic services (CPC 875)	(1) None (2) None (3) Only in the form of joint ventures, with foreign majority ownership permitted (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	
q. Packaging services (CPC 876)	(1) None (2) None (3) Foreign service suppliers will be permitted to establish wholly foreign-owned subsidiaries. (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	
(r) Printing of packaging materials, on a fee or contract basis (Only limited to the printing of packaging materials)	(1) Unbound (2) Unbound (3) Wholly foreign-owned enterprises will be permitted. Economic needs tests are required. (4) Unbound except as indicated in Horizontal Commitments.	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in Horizontal Commitments.	
s. Convention services (CPC 87909)	(1) None (2) None (3) Only in the form of joint ventures, with foreign majority ownership permitted. (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	
t. Translation and interpretation services (CPC 87905)	(1) None (2) None (3) Wholly foreign-owned enterprises will be allowed. (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Qualifications are as follows: three years of experience in translation or interpretation and a good command of the working language(s).	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Maintenance and repair services (CPC 63, 6112 and 6122)	(1) None	(1) None	
- Maintenance and repair services of office machinery and equipment including computers (CPC 845 and 886)	(2) None	(2) None	
- Rental and leasing services (CPC 831, 832, excluding CPC 83202)	(3) Wholly foreign-owned subsidiaries will be permitted. For Rental and Leasing services, service suppliers will have global assets of US\$ 5 million.	(3) None	
	(4) Unbound, except as indicated in Horizontal Commitments	(4) Unbound, except as indicated in Horizontal Commitments	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
2. COMMUNICATION SERVICES			
B. Courier Services (CPC 75121, except for those currently specifically reserved to Chinese postal authorities by law)	(1) None (2) None (3) Foreign service suppliers will be permitted to establish wholly foreign-owned subsidiaries. (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	
C. Telecommunication Services ² Value-added Services Including the following: h. Electronic mail i. Voice mail j. On-line information and database retrieval k. Electronic data interchange l. Enhanced/Value-added facsimile services (including store and forward, store and retrieve) m. Code and protocol conversion n. On-line information and/or data processing (including transaction processing)	(1) See mode 3 (2) None (3) Foreign service suppliers will be permitted to establish joint venture value-added telecommunication enterprises and foreign investment in the joint ventures shall be no more than 50 per cent. (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	
Basic Telecommunication Services - Paging Services	(1) See mode 3 (2) None (3) Foreign service suppliers will be permitted to establish joint venture enterprises, and foreign investment in the joint ventures shall be no more than 50 per cent. (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	China undertakes the obligations contained in the Reference Paper in Appendix 1 attached hereto.

² China's commitments are scheduled in accordance with the following: Notes for Scheduling Basic Telecom Services Commitments (S/GBT/W/2/REV/1) and Market Access Limitations on Spectrum Availability (S/GBT/W/3) attached hereto.

All international telecommunications services shall go through gateways established with the approval of China's telecommunications authorities, which will act as an independent regulatory authority in accordance with the principles of paragraph 5 of the Reference Paper.

Telecommunication services do not cover the economic activity consisting of the provision of content services which require telecommunications services for their transport.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
<p>Mobile Voice and Data Services:</p> <ul style="list-style-type: none"> - Analogue / Digital / Cellular Services - Personal Communication Services 	<p>(1) See mode 3 (2) None (3) Foreign service suppliers will be permitted to establish joint venture enterprises, without quantitative restrictions, and provide services in and between the cities of Shanghai, Guangzhou, Beijing, Chengdu, Chongqing, Dalian, Fuzhou, Hangzhou, Nanjing, Ningbo, Qingdao, Shenyang, Shenzhen, Xiamen, Xi'an, Taiyuan and Wuhan, and foreign investment in the joint ventures shall be no more than 49 per cent. Within five years after accession, there will be no geographic restriction. (4) Unbound, except as indicated in Horizontal Commitments</p>	<p>(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Domestic Services	(1) See mode 3	(1) None	
a. Voice services	(2) None	(2) None	
b. Packet-switched data transmission services	(3) Foreign service suppliers will be permitted to establish joint venture enterprises, without quantitative restrictions, and provide services in and between the cities of Shanghai, Guangzhou and Beijing. Foreign investment in the joint venture shall be no more than 25 per cent.	(3) None	
c. Circuit-switched data transmission services			
f. Facsimile services			
g. Domestic private leased circuit services			
- International Services	Within five years after accession, the areas will be expanded to include services in and between Chengdu, Chongqing, Dalian, Fuzhou, Hangzhou, Nanjing, Ningbo, Qingdao, Shenyang, Shenzhen, Xiamen, Xi'an, Taiyuan and Wuhan. And foreign investment shall be no more than 35 per cent.		
a. Voice services			
b. Packet-switched data transmission services			
c. Circuit-switched data transmission services			
f. Facsimile services			
g. International closed user group voice and data services (use of private leased circuit service is permitted)	Within six years after accession, there will be no geographic restriction and foreign investment shall be no more than 49 per cent.		
	(4) Unbound, except as indicated in Horizontal Commitments	(4) Unbound, except as indicated in Horizontal Commitments	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
D. Audiovisual Services - Videos, including entertainment software and (CPC 83202), distribution services - Sound recording distribution services	(1) None (2) None (3) Foreign services suppliers will be permitted to establish contractual joint ventures with Chinese partners to engage in the distribution of audiovisual products, excluding motion pictures, without prejudice to China's right to examine the content of audio and video products (see footnote 1). (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	Without prejudice to compliance with China's regulations on the administration of films, China will allow the importation of motion pictures for theatrical release on a revenue-sharing basis and the number of such imports shall be 20 on an annual basis.
- Cinema Theatre Services	(1) None (2) None (3) Foreign services suppliers will be permitted to construct and/or renovate cinema theatres, with foreign investment no more than 49 per cent. (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
(CPC 511, 512, 513 ³ , 514, 515, 516, 517, 518 ⁴)	(1) Unbound* (2) None (3) Joint ventures, with foreign majority ownership permitted. Wholly foreign-owned enterprises will be permitted. Wholly foreign-owned enterprises can only undertake the following four types of construction projects. 1. Construction projects wholly financed by foreign investment and/or grants. 2. Construction projects financed by loans of international financial institutions and awarded through international tendering according to the terms of loans. 3. Chinese-foreign jointly constructed projects with foreign investment equal to or more than 50 per cent; and Chinese-foreign jointly constructed projects with foreign investment less than 50 per cent but technically difficult to be implemented by Chinese construction enterprises alone.	(1) Unbound* (2) None (3) None	

³ Including dredging services relating to infrastructure construction.

⁴ Coverage of CPC 518 is limited only to the rental and leasing services of construction and/or demolition machines with operator which are owned and used by foreign construction enterprises in their supply of services.

* Unbound due to lack of technical feasibility.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>4. Chinese invested construction projects which are difficult to be implemented by Chinese construction enterprises alone can be jointly undertaken by Chinese and foreign construction enterprises with the approval of provincial government.</p> <p>(4) Unbound, except as indicated in Horizontal Commitments</p>	<p>(4) Unbound, except as indicated in Horizontal Commitments</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
4. DISTRIBUTION SERVICES			
(as defined in Appendix 2)	(1) Unbound (2) None (3) Wholly foreign-owned enterprises will be allowed, except that foreign service suppliers are not permitted to engage in the distribution of chemical fertilizers, processed oil and crude oil within five years after accession.	(1) Unbound (2) None (3) None	Foreign-invested enterprises are permitted to distribute their products manufactured in China, including the products listed in the market access or sector or sub-sector column, and provide subordinate services as defined in Appendix 2. Foreign service suppliers are permitted to provide the full range of related subordinate services, including after sales services, as defined in Appendix 2, for the products they distribute.
A. Commission Agents' Services (excluding salt, tobacco) B. Wholesale Trade Services ⁵ (excluding salt, tobacco)	(4) Unbound, except as indicated in Horizontal Commitments	(4) Unbound, except as indicated in Horizontal Commitments	

⁵ The restrictions on mode 1 shall not undermine the rights of WTO Members to the right to trade as stipulated in Chapter 5 of China's Protocol of accession to the WTO.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
C. Retailing Services (excluding tobacco).	(1) Unbound except for mail order. (2) None (3) Foreign service suppliers will be permitted to engage in the retailing of all products, except for the retailing of chemical fertilizers within five years after accession.	(1) Unbound except for mail order. (2) None (3) None	Foreign-invested enterprises may distribute their products manufactured in China, including those excepted products as listed in the market access or sector or sub-sector column, and provide subordinate services as defined in Appendix 2. Foreign service suppliers are permitted to provide full range of related subordinate services, including after sales services, as defined in Appendix 2, for the products they distribute.
	Wholly foreign-owned enterprises will be allowed, except for: - chain stores which sell products of different types and brands from multiple suppliers with more than 30 outlets. For such chains stores with more than 30 outlets, foreign majority ownership will not be permitted if those chain stores distribute any of the following products: motor vehicles (for a period of five years after accession at which time the equity limitation will have been eliminated), books, newspapers, magazines, pharmaceutical products, pesticides, mulching films, processed oil, chemical fertilizers and products listed in Annex 2a of the Protocol of China's WTO Accession. The foreign chain store operators will have the freedom of choice of any partner, legally established in China according to China's laws and regulations. (4) Unbound, except as indicated in Horizontal Commitments	(4) Unbound, except as indicated in Horizontal Commitments	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
D. Franchising	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	
E. Wholesale or retail trade services away from a fixed location.	(1) None (2) None (3) None ⁶ . (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None. (4) Unbound, except as indicated in Horizontal Commitments	

⁶ See paragraph 310 of the Working Party Report.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
5. EDUCATIONAL SERVICES			
<p>(Excluding special education services e.g. military, police, political and party school education)</p> <p>A. Primary education services (CPC 921, excluding national compulsory education in CPC 92190)</p> <p>B. Secondary education services (CPC 922, excluding national compulsory education in CPC 92210)</p> <p>C. Higher education services (CPC 923)</p> <p>D. Adult education services (CPC 924)</p> <p>E. Other education services (CPC 929, including English language training)</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Joint schools will be established, with foreign majority ownership permitted.</p> <p>(4) Unbound except as indicated in Horizontal Commitments and the following: foreign individual education service suppliers may enter into China to provide education services when invited or employed by Chinese schools and other education institutions.</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Unbound</p> <p>(4) Qualifications are as follows: - possession of Bachelor's degree or above; - and an appropriate professional title or certificate, with two years' professional experiences.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
6. ENVIRONMENTAL SERVICES (excluding environmental quality monitoring and pollution source inspection)			
A. Sewage Services (CPC 9401)	(1) Unbound except for environmental consultation services.	(1) None	
B. Solid Waste Disposal Services (CPC 9402)	(2) None	(2) None	
C. Cleaning Services of Exhaust Gases (CPC 9404)	(3) Joint ventures, with foreign majority ownership permitted. Wholly foreign-owned enterprises will be permitted.	(3) None	
D. Noise Abatement Services (CPC 9405)	(4) Unbound except as indicated in Horizontal Commitments	(4) Unbound except as indicated in Horizontal Commitments	
E. Nature and Landscape Protection Services (CPC 9406)			
F. Other Environmental Protection Services (CPC 9409)			
G. Sanitation Services (CPC 9403)			

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
7. FINANCIAL SERVICES			
<p>A. All Insurance and Insurance-Related Services⁷</p> <p>a. Life, health and pension/annuities insurance</p> <p>b. Non-life insurance</p> <p>c. Reinsurance</p> <p>d. Services auxiliary to insurance</p>	<p>(1) Unbound except for :</p> <p>a) reinsurance;</p> <p>b) international marine, aviation, and transport insurance; and</p> <p>c) brokerage for large scale commercial risks, international marine, aviation, and transport insurance, and reinsurance.</p> <p>(2) Unbound for brokerage. Other, none.</p> <p>(3) A. <u>Form of establishment</u> Foreign non-life insurers will be permitted to establish as a branch or as a wholly-owned subsidiary; i.e., with no form of establishment restrictions. Foreign life insurers will be permitted 50 per cent foreign ownership in a joint venture with the partner of their choice. The joint venture partners can freely agree the terms of their engagement, provided they remain within the limits of the commitments contained in this schedule. For brokerage for insurance of large scale commercial risks and brokerage for reinsurance and brokerage for international marine,</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None, except for: - Foreign insurance institutions shall not engage in the statutory insurance business.</p>	

⁷ Any further authorization provided to foreign insurers after accession under more favorable conditions than those contained in this schedule (including the extension of grandfathered investments through branching, sub-branching or any other legal form), will be made available to other foreign service suppliers which so requested.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>aviation, and transport insurance and reinsurance: foreign equity share up to 51 per cent will be permitted; within five years after China's accession, wholly foreign owned subsidiary will be permitted. For other brokerage services: Unbound. Internal branching for an insurance firm will be permitted consistent with the phase out of geographic restrictions.</p>		
	<p>B. <u>Business Scope</u> Foreign non-life insurers will be permitted to provide "master policy" insurance/insurance of large scale commercial risks, which has no geographic restrictions. In accordance with national treatment, foreign insurance brokers will be permitted to provide "Master policy" no later than Chinese brokers, under conditions no less favourable.</p> <p>Foreign non-life insurers will be permitted to provide the full range of non-life insurance services to both foreign and domestic clients.</p> <p>Foreign insurers are permitted to provide health insurance, individual/group insurance and pension/annuities insurance to foreigners and Chinese.</p>		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>Foreign insurers will be permitted to provide reinsurance services for life and non-life insurance as a branch, joint venture, or wholly foreign-owned subsidiary, without geographic or quantitative restrictions on the number of licenses issued.</p> <p>C. <u>Licenses</u> Licenses will be issued with no economic needs test or quantitative limits on licenses. Qualifications for establishing a foreign insurance institution are as follows: - the investor shall be a foreign insurance company with more than 30 years of establishment experience in a WTO member; - it shall have a representative office for two consecutive years in China; - it shall have total assets of more than US \$5 billion at the end of the year prior to application, except for insurance brokers. Insurance brokers shall have total assets of more than US\$ 200 million.</p> <p>(4) Unbound, except as indicated in Horizontal Commitments</p>	<p>(4) Unbound, except as indicated in Horizontal Commitments</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
<p>B. Banking and Other Financial Services (excluding insurance and securities)</p> <p>Banking services as listed below:</p> <p>a. Acceptance of deposits and other repayable funds from the public;</p> <p>b. Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;</p> <p>c. Financial leasing;</p> <p>d. All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts(including import and export settlement);</p> <p>e. Guarantees and commitments;</p> <p>f. Trading for own account or for account of customers: foreign exchange.</p>	<p>(1) Unbound except for the following:</p> <ul style="list-style-type: none"> - Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; - Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs (a) through (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy. <p>(2) None</p> <p>(3) A. <u>Geographic coverage</u> For foreign currency business, there will be no geographic restriction. For local currency business, foreign services suppliers may provide business in following cities: Shanghai, Shenzhen, Tianjin, Dalian, Guangzhou, Zhuhai, Qingdao, Nanjing, Wuhan, Jinan, Fuzhou, Chengdu, Chongqing, Kunming, Beijing, Xiamen, Shantou, Ningbo, Shenyang and Xi'an. Within five years after accession, all geographic restrictions will be removed.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Except for geographic restrictions and client limitations on local currency business (listed in the market access column), foreign financial institution may do business, without restrictions or need for case-by-case approval, with foreign invested enterprises, non-Chinese natural persons, Chinese natural persons and Chinese enterprises. Otherwise, none.</p>	<p>For financial leasing services, foreign financial leasing corporations will be permitted to provide financial leasing service at the same time as domestic corporations.</p>

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>B. Clients For foreign currency business, foreign financial institutions will be permitted to provide services in China without restriction as to clients. For local currency business, foreign financial institutions will be permitted to provide services to Chinese enterprises. Within five years after accession, foreign financial institutions will be permitted to provide services to all Chinese clients. Foreign financial institutions licensed for local currency business in one region of China may service clients in any other region that has been opened for such business.</p>		
	<p>C. Licensing Criteria for authorization to deal in China's financial services sector are solely prudential (i.e., contain no economic needs test or quantitative limits on licenses). Within five years after accession, any existing non-prudential measures restricting ownership, operation, and juridical form of foreign financial institutions, including on internal branching and licenses, shall be eliminated.</p> <p>Foreign financial institutions who meet the following condition are permitted to establish a subsidiary of a foreign bank or a foreign finance company in China:</p>		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>- total assets of more than US \$10 billion at the end of the year prior to filing the application.</p> <p>Foreign financial institutions who meet the following condition are permitted to establish a branch of a foreign bank in China:</p> <p>- total assets of more than US \$20 billion at the end of the year prior to filing the application.</p> <p>Foreign financial institutions who meet the following condition are permitted to establish a Chinese-foreign joint bank or a Chinese-foreign joint finance company in China:</p> <p>- total assets of more than US \$10 billion at the end of the year prior to filing the application.</p> <p>Qualifications for foreign financial institutions to engage in local currency business are as follows:</p> <p>- three years business operation in China and being profitable for two consecutive years prior to the application, otherwise, none.</p> <p>(4) Unbound, except as indicated in Horizontal Commitments</p>	<p>(4) Unbound, except as indicated in Horizontal Commitments</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Motor vehicle financing by non-bank financial institutions	<p>(1) Unbound except for the following:</p> <ul style="list-style-type: none"> - Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; - Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs (a) through (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy. <p>(2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments</p>	<p>(1) Unbound</p> <p>(2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments</p>	
- Other financial services as listed below: k. Provision and transfer of financial information, and financial data processing and related software by supplier of other financial services; l. Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs (a) through (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.	<p>(1) None (2) None (3) None. Criteria for authorization to deal in China's financial services sector are solely prudential (i.e., contain no economic needs test or quantitative limits on licenses). Branches of foreign institutions are permitted. (4) Unbound, except as indicated in Horizontal Commitments</p>	<p>(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Securities	<p>(1) Unbound except for the following:</p> <ul style="list-style-type: none"> - Foreign securities institutions may engage directly (without Chinese intermediary) in B share business. <p>(2) None</p> <p>(3) a. Unbound, except for the following:</p> <ul style="list-style-type: none"> - Representative offices in China of foreign securities institutions may become Special Members of all Chinese stock exchanges. - Foreign service suppliers will be permitted to establish joint ventures with foreign investment up to 49 per cent to conduct domestic securities investment fund management business. Foreign securities institutions will be permitted to establish joint ventures, with foreign minority ownership not exceeding 1/3, to engage (without Chinese intermediary) in underwriting A shares and in underwriting and trading of B and H shares as well as government and corporate debts, launching of funds. b. Criteria for authorization to deal in China's financial industry are solely prudential (i.e., contain no economic needs test or quantitative limits on licenses). <p>(4) Unbound, except as indicated in Horizontal Commitments</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in Horizontal Commitments</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels (including apartment buildings) and Restaurants (CPC 641-643)	(1) None (2) None (3) Foreign services suppliers may construct, renovate and operate hotel and restaurant establishments in China. Wholly foreign-owned subsidiaries will be permitted. (4) Unbound, except as indicated in Horizontal Commitments and as follows: - Foreign managers, specialists including chefs and senior executives who have signed contracts with joint venture hotels and restaurants in China shall be permitted to provide services in China.	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	
B. Travel Agency and Tour Operator (CPC 7471)	(1) None (2) None (3) Foreign services suppliers who meet the following conditions are permitted to provide services in the form of joint venture travel agencies and tour operators in the holiday resorts designated by the Chinese government and in the cities of Beijing, Shanghai, Guangzhou and Xi'an: a) a travel agency and tour operator mainly engaged in travel business; b) Annual world-wide turnover exceeds US\$ 40 million.	(1) None (2) None (3) None except that joint ventures or wholly-owned travel agencies and tour operators are not permitted to engage in the activities of Chinese travelling abroad and to Hong Kong China, Macao China and Chinese Taipei.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>The registered capital of joint venture travel agency/tour operator shall be no less than RMB 2.5 million. Foreign majority ownership will be permitted. Within six years after accession, wholly foreign-owned subsidiaries will be permitted and geographic restrictions will be removed. The business scope of the travel agency/tour operator is as follows:</p> <ul style="list-style-type: none"> a) travel and hotel accommodation services for foreign travellers which can be made directly with transportation and hotel operators in China covering such operations; b) travel services and hotel accommodation services for domestic travellers which can be made directly with transportation and hotel operators in China covering such operations; c) conducting of tours within China for both domestic and foreign travellers, and d) travellers check cashing services within China. <p>None within six years after accession, there will be no restriction on the establishment of branches of the joint venture travel agency/tour operator and the requirement on registered capital of foreign-invested travel agency/tour operator will be the same as that of Chinese travel agency/tour operator.</p> <p>(4) Unbound, except as indicated in Horizontal Commitments</p>	<p>(4) Unbound, except as indicated in Horizontal Commitments</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)			
D. Sporting and other recreational services (Only limited to CPC 96411, 96412, 96413, excluding golf)	(1) Unbound (2) Unbound (3) Wholly foreign-owned enterprises will be allowed. Economic needs tests are required. (4) Unbound, except as indicated in Horizontal Commitments	(1) Unbound (2) Unbound (3) Unbound (4) Unbound, except as indicated in Horizontal Commitments	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
11. TRANSPORT SERVICES			
<p>A. Maritime Transport Services</p> <p>- International transport (freight and passengers) (CPC 7211 and 7212 less cabotage transport services)</p>	<p>(1) (a) Liner shipping (including passenger transportation): None (b) Bulk, tramp and other international shipping (including passenger transportation): None</p> <p>(2) None</p> <p>(3) (a) Establishment of registered companies for the purpose of operating a fleet under the national flag of the People's Republic of China: - Foreign service suppliers are permitted to establish joint venture shipping companies. - Foreign investment shall not exceed 49 per cent of the total registered capital of the joint venture. - The chairman of board of directors and the general manager of the joint venture shall be appointed by the Chinese side. (b) Other forms of commercial presence for the supply of international maritime transport services: Unbound</p> <p>(4) (a) Ship's crew: Unbound except as indicated in Horizontal Commitments. (b) Key personnel employed by Commercial Presence as defined under mode (3) (b) above: Unbound except as indicated in Horizontal Commitments.</p>	<p>(1) (a) None (b) None</p> <p>(2) None</p> <p>(3) (a) None</p> <p>(b) Unbound</p> <p>(4) (a) Unbound except as indicated in Horizontal Commitments. (b) Unbound except as indicated in Horizontal Commitments.</p>	<p>The following services at the port are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions:</p> <ol style="list-style-type: none"> 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal 5. Port Captain's services 6. Navigation aids 7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies 8. Emergency repair facilities 9. Anchorage, berth and berthing services.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
H. Auxiliary Services	(1) Unbound*	(1) Unbound*	
a. Maritime cargo-handling services (CPC 741)	(2) None	(2) None	
c. Customs clearance services for maritime transport	(3) Only in the form of joint ventures, with foreign majority ownership permitted.	(3) None	
	(4) Unbound, except as indicated in Horizontal Commitments	(4) Unbound, except as indicated in Horizontal Commitments	
d. Container station and depot services	(1) Unbound*	(1) Unbound*	
	(2) None	(2) None	
	(3) Only in forms of joint ventures, with foreign majority ownership permitted.	(3) None	
	(4) Unbound, except as indicated in Horizontal Commitments	(4) Unbound, except as indicated in Horizontal Commitments	
e. Maritime agency services	(1) None	(1) None	
	(2) None	(2) None	
	(3) Only in forms of joint ventures, with foreign equity share no more than 49 per cent.	(3) None	
	(4) Unbound, except as indicated in Horizontal Commitments	(4) Unbound, except as indicated in Horizontal Commitments	

* Unbound due to lack of technical feasibility.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
B. Internal Waterways Transport b. Freight transport (CPC 7222)	(1) Only international shipping in ports open to foreign vessels shall be permitted. (2) None (3) Unbound (4) Unbound, except as indicated in Horizontal Commitments	(1) Limitations as indicated under market access column. (2) None (3) Unbound (4) Unbound, except as indicated in Horizontal Commitments	
C. Air Transport Services (d) Aircraft repair and maintenance services (CPC 8868)	(1) Unbound* (2) None (3) Foreign service suppliers are permitted to establish joint venture aircraft repair and maintenance enterprises in China. The Chinese side shall hold controlling shares or be in a dominant position in the joint ventures. (4) Unbound, except as indicated in Horizontal Commitments	(1) Unbound* (2) None (3) The joint ventures have the obligation to undertake business in the international market. (4) Unbound, except as indicated in Horizontal Commitments	
- Computer Reservation System (CRS) services	(1) (a) Foreign Computer Reservation System, when having agreements with Chinese aviation enterprises and Chinese Computer Reservation System, may provide services to Chinese aviation enterprises and Chinese aviation agents by connecting with Chinese Computer Reservation System.	(1) None	

* Unbound due to lack of technical feasibility.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	<p>(b) Foreign Computer Reservation System may provide services to representative offices and sales offices established in the destination cities in China by foreign aviation enterprises which have the right to engage in business according to the bilateral aviation agreements.</p> <p>(c) Direct access to and use of foreign Computer Reservation System by Chinese aviation enterprises and agents of foreign aviation enterprises are subject to approval of the General Administration of Civil Aviation of China (CAAC).</p> <p>(2) None</p> <p>(3) Foreign service suppliers are permitted to establish joint venture enterprises with Chinese Computer Reservation System in China. The Chinese side shall hold controlling shares or be in a dominant position in the joint ventures. Licenses for the establishment of joint ventures are subject to economic needs test.</p> <p>(4) Unbound, except as indicated in Horizontal Commitments</p>	<p>(2) None</p> <p>(3) Unbound</p> <p>(4) Unbound, except as indicated in Horizontal Commitments</p>	
<p>E. Rail Transport Services</p> <p>F. Road Transport Services</p> <p>- Freight transportation by rail (CPC 7112)</p> <p>- Freight transportation by road in trucks or cars (CPC 7123)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Wholly foreign-owned subsidiaries will be permitted.</p> <p>(4) Unbound, except as indicated in Horizontal Commitments</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in Horizontal Commitments</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Maintenance and repair services of motor vehicles (CPC 61120)	(1) None (2) None (3) Wholly foreign-owned subsidiaries will be permitted. (4) Unbound, except as indicated in Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	
- Passenger transportation (CPC 71213)	(1) Unbound (2) Unbound (3) Only in the form of joint ventures, with foreign investment not to exceed 49 per cent. Economic needs tests are required. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound (2) Unbound (3) None (4) Unbound except as indicated in horizontal commitments.	
H. Services Auxiliary to all Modes of Transport - Storage and warehousing services (CPC 742)	(1) Unbound (2) None (3) Wholly foreign-owned subsidiaries will be permitted. (4) Unbound, except as indicated in Horizontal Commitments	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of Natural Persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
<p>- Freight forwarding agency services (CPC 748 and 749 excluding freight inspection)</p>	<p>(1) None (2) None (3) Foreign freight forwarding agencies which have at least three consecutive years experience are permitted to set up freight forwarding agency joint ventures in China. Wholly foreign-owned subsidiaries will be permitted. Operation term of the joint ventures shall not exceed 20 years. After one year operating in China, the joint venture can set up branches. A foreign freight forwarding agency may set up a second joint venture after its first joint venture has been in operation for two years. (4) Unbound, except as indicated in Horizontal Commitments</p>	<p>(1) None (2) None (3) None (4) Unbound, except as indicated in Horizontal Commitments</p>	

Appendix 1
Reference Paper

Scope

The following are definitions and principles on the regulatory framework for the basic telecommunications services.

Definitions

Users mean service consumers and service suppliers.

Essential facilities 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

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, where specific commitments are undertaken.

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 procedures 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.

Group on Basic Telecommunications

Note by the Chairman

Revision

It has been suggested by a number of delegations that it might be helpful to produce a brief and simple note on assumptions applicable to the scheduling of commitments in basic telecoms. The purpose of the attached note is to assist delegations in ensuring the transparency of their commitments and to promote a better understanding of the meaning of commitments. This note is not intended to have or acquire any binding legal status.

NOTES FOR SCHEDULING BASIC TELECOM SERVICES COMMITMENTS

1. Unless otherwise noted in the sector column, any basic telecom service listed in the sector column:
 - (a) encompasses local, long distance and international services for public and non-public use;
 - (b) may be provided on a facilities-basis or by resale; and
 - (c) may be provided through any means of technology (e.g., cable⁸, wireless, satellites).
2. Subsector (g) --private leased circuit services -- involves the ability of service suppliers to sell or lease any type of network capacity for the supply of services listed in any other basic telecom service subsector unless otherwise noted in the sector column. This would include capacity via cable, satellite and wireless network.
3. In view of points 1 and 2 above, it should not be necessary to list cellular or mobile services as a separate subsector. However, a number of Members have done so, and a number of offers have commitments only in these subsectors. Therefore, in order to avoid extensive changes in schedules, it would seem appropriate for Members to maintain separate entries for these subsectors.

⁸Including all types of cable.

CHAIRMAN'S NOTE

Market Access Limitations on Spectrum Availability

Many Members have entries in the market access column of their schedules indicating that commitments are "subject to availability of spectrum/frequency" or similar wording. In light of the physical nature of spectrum and the constraints inherent in its use, it is understandable that Members may have sought to rely on these words to adequately protect legitimate spectrum management policies. There is, however, doubt that words such as "subject to availability of spectrum/frequency" as listed in the market access column of many Members' schedules achieve that objective.

Spectrum/frequency management is not, *per se*, a measure which needs to be listed under Article XVI. Furthermore under the GATS each Member has the right to exercise spectrum/frequency management, which may affect the number of service suppliers, provided that this is done in accordance with Article VI and other relevant provisions of the GATS. This includes the ability to allocate frequency bands taking into account existing and future needs. Also, Members which have made additional commitment in line with the Reference Paper on regulatory principles are bound by its paragraph 6.

Therefore, words such as "subject to availability of spectrum/frequency" are unnecessary and should be deleted from Members' schedules.

Appendix 2

Distribution Services

Distribution trade services are comprised of four main sub-sectors:

- commission agents services;
- wholesaling;
- retailing; and
- franchising.

The principal services rendered in each subsector can be characterized as reselling merchandise, accompanied by a variety of related subordinated services, including inventory management; assembly, sorting and grading of bulk lots; breaking bulk lots and redistributing into smaller lots; delivery services; refrigeration, storage, warehousing and garage services; sales promotion, marketing and advertising, installation and after sales services including maintenance and repair and training services. Distribution services are generally covered by CPC 61, 62, 63 and 8929.

Commission Agents' Services consist of sales on a fee or contract basis by an agent, broker or auctioneer or other wholesalers of goods/merchandise and related subordinated services.

Wholesaling consist of the sale of goods/merchandise to retailers to industrial, commercial, institutional, or other professional business users, or to other wholesalers and related subordinated services.

Retailing services consist of the sale of goods/merchandise for personal or household consumption either from a fixed location (e.g., store, kiosk, etc.) or away from a fixed location and related subordinated services.

Franchising services consist of the sale of the use of a product, trade name or particular business format system in exchange for fees or royalties. Product and trade name franchising involves the use of a trade name in exchange for fees or royalties and may include an obligation for exclusive sale of trade name products. Business format franchising involves the use of an entire business concept in exchange for fees and royalties, and may include the use of a trade name, business plan, and training materials and related subordinated services.

Appendix 3

Insurance: Definition of "Master Policy"

Master policy is the policy that provides blanket coverage for the same legal person's property and liabilities located in different places. Master policy may only be issued by the business department of an insurer's head office or that of its authorized province-level branch offices. Other branches are not allowed to issue master policy.

Master policy business with the state key construction projects as its subject-matter insured. If investors on the state key construction projects (i.e., projects that are so listed and annually announced by the State Development and Planning Commission) meet either of the following requirements, they may purchase master policy from insurers that are located in the same place as the investors' legal persons do.

The investment on the subject-matter insured is all from China (including the reinvestment from the foreign-invested enterprises in China), and the sum of investment of the investor accounts for over 15 per cent of the total investment.

The investment is partially from abroad, and partially from China (including the reinvestment from the foreign-invested enterprises in China), and the sum of investment of the Chinese investor accounts for over 15 per cent for the total domestic investment.

For those projects that draw investment all from abroad, every insurer may provide coverage in the form of master policies.

Master policy covering different subjects-matter insured of the same legal person. For those subjects-matter insured located in different places and owned by the same legal person (excluding financial, railway, and post and telecommunications industries and enterprises), master policy may be issued on the basis of either of the following conditions.

For the sake of payment of premium tax, insurance companies incorporated where the legal person or accounting unit of the insurance applicant is located are allowed to issue master policy.

If over 50 per cent of insurance amount of the subject-matter insured is from a larger or medium sized city, then insurers in that city are allowed to issue master policy, no matter whether the insurance applicant's legal person or accounting unit is located in the city.

Motor insurance, credit insurance, employer liabilities insurance, statutory insurance, and other insurance business excluded by the CIRC can not be underwritten or co-insured by insurers located other than where the subject-insured are located, or covered under a master policy.

ANNEX 5

Part B – Singapore’s Schedule of Specific Commitments on Services

Notes:

- (a) The classification of service sectors in this revised offer is based on the 1991 provisional Central Product Classification (CPC) of the United Nations Statistical Office unless otherwise indicated by the absence of a CPC number. The ordering reflects the services sectoral classifications list as used in the GATT document MTN.GNS/W/120 dated 10 July 1991.
- (b) The use of “***” against individual CPC codes indicates that the specific commitment for that code shall not extend to the total range of services covered under that code. The entry “Unbound*” means unbound due to lack of technical feasibility.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE			
	4) Presence of natural persons unbound, except as specified in Chapter 9 (Movement of Natural Persons).	4) Unbound	
		3) Commercial presence, right of establishment and movement of juridical persons are subject to compliance with the following provisions:	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		- A foreigner who wishes to register a business firm must have a local manager who should be a Singapore citizen or a Singapore Permanent Resident or a Singapore Employment Pass holder. (However, a foreigner who is a Singapore Permanent Resident or a Singapore Employment Pass holder can register a business without appointing a local manager.)	
		- At least one director of the company must be locally resident.	
		- All branches of foreign companies registered in Singapore must have at least 2 locally resident agents. (To qualify as locally resident, a person should be either a Singapore citizen or Singapore Permanent Resident or Singapore Employment Pass holder.)	
	1), 2), 3), 4) Specific commitments in market access in any sector or subsector, through any mode of delivery, shall not be construed to override the limitations established in the financial services sector		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
Accounting/Auditing and Book-keeping Services (CPC 8621 and 8622)	1) None, other than public accountants must be effectively resident in Singapore or at least one of the partners of the firm must be effectively resident in Singapore. 2) None 3) As in mode 1) 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Taxation Services Taxation services except for other tax-related services (CPC 863**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Other tax-related services (CPC 86309**)	1) None, other than public accountants must be effectively resident in Singapore or at least one of the partners of the firm must be effectively resident in Singapore. Only Public Accountants registered with the Public Accountants Board Singapore can practise as tax consultants for local tax laws. 2) None 3) As in mode 1) 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Architectural Services (CPC 8671)	<p>1) None</p> <p>2) None</p> <p>3) <u>Limited corporation</u></p> <p>a) Only registered architect or allied professionals (Professional Engineers or Land Surveyors) shall be director of the corporation.</p> <p>b) Not less than two-thirds or such lower proportion as the Minister for National Development may specify in relation to any corporation of each class of shares of the corporation shall be beneficially owned by and registered in the names of registered architects or allied professional who are either directors, managers or employees of the corporation.</p> <p>c) Architectural work in Singapore will be under the control and management of a director of the corporation who is a registered owner of at least one share of the corporation.</p> <p><u>Unlimited corporation</u></p> <p>a) Only registered architect or allied professionals (Professional Engineers or Land Surveyors) shall be director of the corporation.</p> <p>b) The articles of association of the corporation provide that any person who is neither a registered architect nor an allied professional, or is a nominee of such a person, or is not a director, manager or employee of the corporation, shall not be registered as a member of that corporation.</p> <p>c) The business of the corporation, so far as it relates to architectural services in Singapore, will be under the control and management of a director of the corporation who:</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(i) is a registered architect ordinarily resident in Singapore;</p> <p>(ii) has in force a valid practising certificate authorizing him to engage in the practice of architecture; and</p> <p>(iii) is a member, or registered owner of at least one share, of the corporation.</p> <p><u>Partnership</u></p> <p>a) The partnership consists of only registered architects with valid practising certificates and allied professionals; and</p> <p>b) The supply of architectural services in Singapore will be under the control and Management of a partner who is a Registered architect, ordinarily resident in Singapore and who has a valid practising certificate.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>4) Unbound</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Engineering Services (CPC 8672**)</p> <p>The sectors covered by Engineering services are:</p> <p>(a) Civil engineering services (b) Production engineering services (c) Mechanical engineering services (d) Electrical engineering services (e) Electronic engineering services (f) Aeronautical engineering services (g) Marine engineering services (h) Naval architectural engineering services (i) Industrial engineering services (j) Chemical engineering Services</p>	<p>1) None</p> <p>2) None</p> <p>3) These measures are also limitations on national treatment</p> <p><u>Limited corporation</u></p> <p>a) Not less than 80% of the directors of the corporation shall be registered Professional Engineers or allied professionals (registered Architects or Land Surveyors)</p> <p>b) Not less than two-thirds or such lower proportion as the Minister for National Development may specify in relation to any corporation of each class of shares of the corporation shall be beneficially owned by and registered in the names of registered Professional Engineers or allied professionals</p> <p>c) Professional engineering work in Singapore will be under the control and Management of a director of the Corporation who is a registered owner of at least one share of the corporation; who is a registered Professional Engineer ordinarily resident in Singapore and who has a valid Certificate</p> <p><u>Unlimited corporation</u></p> <p>a) Only registered Professional Engineers or allied professionals (registered Architects or Land Surveyors) shall be a director of the corporation least one share, of the corporation</p>	<p>1) None, other than engineers should be effectively resident in Singapore.</p> <p>2) None</p> <p>3) None</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>b) The articles of association of the corporation provide that any person who is neither a registered Professional Engineer nor an allied professional, or is a nominee of such a person, or is not a director, manager or employee of the corporation, shall not be registered as a member of that corporation</p> <p>c) The business of the corporation so far as it relates to professional engineering work, will be under the control and management of a director of the corporation who:</p> <ul style="list-style-type: none"> - is a registered Professional Engineer ordinarily resident in Singapore; - has in force a practising certificate authorising him to engage in such professional engineer work; and - is a member, or a registered owner of at least one share, of the corporation. <p><u>Partnership</u></p> <p>a) The partnership consists of only registered Professional Engineers with valid practising certificates and allied professionals; and</p> <p>b) Professional engineering work in each discipline of engineering in Singapore will be under the control and management of a partner who is a registered Professional Engineer in the relevant discipline, ordinarily resident in Singapore and who has a valid practising certificate</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>4) Unbound</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Landscaping services (CPC 86742 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Medical Services, specifically General Medical Services (CPC 93121) and Specialised Medical Services (CPC 93122)	1) Unbound* 2) None 3) None, other than the number of new foreign doctors registered each year may be limited depending on the total supply of doctors 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Dental Services (CPC 93123)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Veterinary Services (CPC 932)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. Computer and Related Services			
<p>Computer Services</p> <p>The services covered are:</p> <ul style="list-style-type: none"> - Software development - Systems Integration Services - Data processing - Database services <p>Commitments in Telecommunication services are recorded in 2.C of the Schedule of Specific Commitments.</p>	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	
C. Research and Development Services			
a. R&D services on natural sciences, specifically biotechnology services and industrial research (CPC 851**)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	
b. R&D services on social sciences and humanities, specifically economic and behavioural research (CPC 852**)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c. Interdisciplinary R&D services for projects undertaken by education institutions (CPC 853**))	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
D. Real Estate Services			
Residential and non-residential property management services on a fee or contract basis (CPC 82201, 82202)	1) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. 2) None 3) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. 4) Unbound except as indicated in the horizontal section	1) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. 2) None 3) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. 4) Unbound	
E. Rental/Leasing Services without Operators			
a. Relating to ships (CPC 83103)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
b. Relating to aircraft (CPC 83104)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c. Relating to motor vehicles (CPC 831**)	1) None except that the rental of such vehicles by Singapore residents with the intent to use the vehicles in Singapore is prohibited 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None except that the rental of such vehicles by Singapore residents with the intent to use the vehicles in Singapore is prohibited 2) None 3) None 4) Unbound	
F. Other Business Services			
a. Advertising Services (CPC 871)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
b. Market Research and public opinion polling services			
Commercial Market Research (CPC 86401)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
c. Management Consulting Services (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
d. Services related to management consulting (CPC 866)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e. Technical testing and analysis services			
Technical testing and analysis services of motor vehicles (CPC 8676**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Technical testing and analysis services, excluding testing and analysis services of motor vehicles and classification societies (CPC 8676 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Professional, Advisory and Consulting Services Relating to Agriculture, Forestry, Fishery And Mining, including Oilfield Services (CPC 881**, 882**, 883**, 5115**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Services incidental to manufacturing (CPC 884, 885, except 88442)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
k. Placement and supply services of personnel (CPC 872)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
1. Investigation and security			
Security consultation services (CPC 87302)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Alarm monitoring services (CPC 87303)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Unarmed guard services (CPC 87305**)	<p><u>Horizontal limitation on market access and national treatment</u></p> <p>All commitments in this sector are subject to the Private Investigation and Security Agencies Act. The Act Stipulates that:</p> <ul style="list-style-type: none"> - Foreigners are permitted to set up agencies to provide unarmed guards for hire but must register a company with local participation. At least one of the directors must be a Singapore citizen or Singapore permanent resident - The foreign directors must produce a certificate of no criminal conviction from their country of origin or a statutory declaration before a local commissioner of oaths. - Foreigners are not allowed to work as guards, but can be involved in the administration of the company. <p>1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound* 2) None 3) None 4) Unbound</p>	
n. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633, CPC 8861-8866 **)	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) None 2) None 3) None 4) Unbound</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
o. Building cleaning services (CPC 874)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
p. Photographic services (CPC 875)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
q. Packaging services (CPC 876)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
s. Convention Services (CPC 87909**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
t. Other			
Translation/ Interpretation Services (CPC 87905)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Interior Design Services, Excluding Architecture (CPC 87907**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
2. COMMUNICATION SERVICES			
B. Courier Services			
Courier Services in respect of documents and parcels, excluding letters and postcards	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
C. Telecommunication Services			
<u>General Conditions Statement</u>			
Commitments undertaken in this schedule are subject to the following conditions:			
1. The number of licences may be limited due to scarce resources, such as rights of way and availability of frequency spectrum.			
2. This excludes services regulated under the Broadcasting Act.			
1. Basic Telecommunication Services (facilities-based): (a) Public Switched Services ¹ (local and international) (b) Leased Circuit Services (local and international)	1) Subject to commercial arrangements with licensed operator(s). 2) None 3) A cumulative total of 73.99% foreign shareholding, based on 49% direct investment and 24.99% indirect investment is allowed. 4) Unbound except as indicated in the horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments.	

¹ This includes voice, data, and facsimile services.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. Mobile Services ² (a) Public Mobile Data Service (PMDS) (b) Public Trunked Radio Service (PTRS) (c) Public Radio Paging Service (PRPS) (d) Public Cellular Mobile Telephone Service (PCMTS)	1) Subject to commercial arrangements with licensed operator(s). 2) None 3) A cumulative total of 73.99% foreign shareholding, based on 49% direct investment and 24.99% indirect investment is allowed. 4) Unbound, except as indicated in the horizontal commitments.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments.	
3. Resale basis: (a) Public Switched Services (local and international) (not including the use of leased circuits connected to the public switched network) (b) Leased Circuit Services (local and international) (without connection to the public switched network) (c) Public Cellular Mobile Telephone Services (d) Public Radio Paging Services	1) None 2) None 3) None 4) Unbound, except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound, except as indicated in horizontal commitments.	

² Mobile services excludes Public Mobile Broadband Multimedia Services and Public Fixed-Wireless Broadband Multimedia Services.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>4. Value-added Network (VAN) services</p> <p>The services covered are:</p> <ul style="list-style-type: none"> - electronic-mail - voice-mail - on-line information and data-base retrieval - electronic data interchange - on-line information and/or data processing - store-and-forward (S&F) - store-and-retrieve (S&R) 	<p>1) Provision of VAN services is subjected to licence from the Infocomm Development Authority of Singapore (IDA)</p> <p>2) None</p> <p>3) (Same as mode 1)</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
<p>D. Audiovisual Services</p> <p>(i) the services covered are production, distribution and public display of</p> <ul style="list-style-type: none"> - motion pictures - video recordings - sound recordings, except where excluded under (ii) <p>(CPC 9611, CPC 9612)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(ii) All broadcasting and AV services and materials that are broadcasting-related are excluded, examples being <ul style="list-style-type: none"> - Free-to-air broadcasting - Cable and pay television - Direct broadcasting by satellite - Teletext 			

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
Construction Services consisting of: - General Construction for Buildings (CPC 512) - General Construction work for civil engineering (CPC 513) - Installation and assembly work (CPC 514 + 516) - Building Completion and finishing work (CPC 517) - Others (CPC 511 + 515 + 518)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
4. DISTRIBUTION SERVICES	<u>Horizontal limitations on Market Access and National Treatment</u> Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of these commitments. Singapore reserves the right and flexibility to modify and/or increase the list of products stipulated in the laws, regulations and other measures governing Singapore's import prohibition or non-automatic import licensing regime.		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. Commission Agents' Services Commission agents' services except for: pharmaceutical and medical goods and cosmetics (CPC 621, except CPC 62117)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Sales on a fee or contract basis of pharmaceutical goods and medical goods intended for the Singapore market (CPC 62117**)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound	
B. Wholesale Trade Services			
Wholesale trade services except for pharmaceutical goods and medical goods and surgical and orthopaedic instruments (CPC 622 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Wholesale trade of pharmaceutical goods and medical goods and surgical and orthopaedic instruments (CPC 62251 & 62252)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Retailing Services			
Retailing Services except for (a) food, beverages and tobacco (b) pharmaceutical goods and medical goods (c) sale of motor vehicles (632**)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Retail sales of food, beverages and tobacco (6310)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
Retail sales of pharmaceutical, medical and orthopaedic goods (63211)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Sales of motor vehicles only: Wholesale trade services of motor vehicles (CPC 61111)</p> <p>Retail sales of motor vehicles (CPC 61112)</p> <p>Sales of parts and accessories of motor vehicles (CPC 61130)</p> <p>Sales of motorcycles and snowmobiles and related parts and accessories (CPC 61210)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
<p>Retail sale of motor fuel (CPC 613)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	
<p>D. Franchising Franchising services (CPC 8929 **)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATION SERVICES	Specific commitments on Market Access and National Treatment through any mode of supply shall not be construed to apply to the recognition of university degrees for the purposes of admission, registration and qualification for professional practice in Singapore.		
C. Other Higher Education Services, including Traditional Chinese Medicine Education, Chinese language training and educational testing services (CPC 923900)	1) None 2) None 3) None, except that the number of persons who can pursue medical degrees will be limited depending on the total supply of people. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
D. Adult education services, including Traditional Chinese Medicine Education, Chinese language training and educational testing services (CPC 924 n.e.c.)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
E. Other Education Services, including Traditional Chinese Medicine Education, Chinese language training and educational testing services (CPC 92900 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
6. ENVIRONMENTAL SERVICES			
C. Sanitation and similar services (9403)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Cleaning services of exhaust gases (9404)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Noise abatement services (9405)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
7. FINANCIAL SERVICES			
A. <u>Insurance and Insurance-related Services</u>			
All the commitments in this Schedule are also subject to entry requirements, domestic laws, guidelines, rules and regulations, terms and conditions of the Monetary Authority of Singapore (MAS) or any other relevant authority or body in Singapore, as the case may be, which are consistent with Article 65 (Domestic Regulation) and paragraph 2 of the Annex on Financial Services of the GATS.			
(a) Life insurance services including annuity, disability income, accident and health insurance services	1) Unbound 2) None	1) Unbound 2) None	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>3) These measures are also limitations on national treatment. None except foreign parties can only acquire equity stakes of up to 49% in aggregate in locally-owned insurance companies provided the acquisition does not result in any foreign party being the largest shareholder; insurance companies must establish as branches or subsidiaries; and for activities related to the use, including via investment, of monies from any social security, public retirement or statutory savings scheme</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	
(b) Non-life insurance services including disability income, accident and health insurance and contracts of fidelity bonds, performance bonds or similar contracts of guarantee	<p>1) Unbound</p> <p>2) None except that compulsory insurance of Motor Third Party Liability and Workmen's Compensation may only be purchased from licensed insurance companies in Singapore.</p> <p>3) None except that foreign parties can only acquire equity stakes of up to 49% in aggregate in locally-owned insurance companies provided the acquisition does not result in any foreign party being the largest shareholder; and insurance companies must establish as branches or subsidiaries.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Reinsurance and retrocession	1) None 2) None 3) None except that reinsurance companies must be established as branches or subsidiaries. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(d) Insurance intermediation comprising broking and agency services	1) Unbound 2) These measures are also limitations on national treatment. Agents are not allowed to act for unlicensed insurers. The placement of domestic risks outside Singapore by brokers is subject to the approval of MAS, with the exception of reinsurance risks and insurance risks relating to maritime liabilities of shipowners insured by protection & indemnity clubs. 3) These measures are also limitations on national treatment. Unbound except for admission of direct ³ insurance and reinsurance brokers as locally incorporated subsidiaries. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	

³ Direct insurance broker means an insurance broker who is licensed under the Insurance Act in respect of insurance policies relating to general insurance and long term accident and health policies, other than insurance policies relating to reinsurance business.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(e) Services auxiliary to insurance comprising actuarial, loss adjustors, average adjustors and consultancy services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
<p>B. <u>Banking and other Financial Services</u></p> <p>All the commitments in this Schedule are also subject to entry requirements, domestic laws, guidelines, rules and regulations, terms and conditions of MAS or any other relevant authority or body in Singapore, as the case may be, which are consistent with Article 65 (Domestic Regulation) and paragraph 2 of the Annex on Financial Services of the GATS.</p>			

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(a) Acceptance of deposits and other repayable funds from the public	<ol style="list-style-type: none"> 1) Unbound 2) None 3) These measures are also limitations on national treatment. Only institutions licensed or approved as banks, merchant banks and finance companies can accept deposits. 	<ol style="list-style-type: none"> 1) Unbound 2) None 3) <u>Commercial banks:</u> Foreign banks can operate from only one office (excluding back-office operations). They cannot establish off-premise ATMs and ATM networking and new sub-branches. Unbound for provision of all electronic banking services. Location of banks and relocation of banks and sub-branches require prior approval from MAS. 	
	<p>Where a foreign financial institution is subject to legislation in its home country which requires that institution to confer lower priority to depositors of its foreign offices <i>vis-à-vis</i> the home country depositors in receivership or winding-up proceedings, MAS may exercise appropriate differentiated measures against that foreign financial institution in Singapore to safeguard the interest of the Singapore office's depositors. MAS may require foreign banks to incorporate under Singapore law.</p> <p>Establishment and operation of foreign banks, merchant banks and finance companies are also subject to the limitations listed under activities B(a) to B(I) and the following limitations:</p>	<p>Wholesale banks can only accept foreign currency fixed deposits from and operate current accounts for residents and non-residents. For Singapore dollar deposits, they can only accept fixed deposits of S\$250,000 or more per deposit. Offshore banks can accept foreign currency fixed deposits from residents and non-residents. For Singapore dollar deposits, they can only accept fixed deposits of S\$250,000 or more per deposit from non-residents. A majority of the directors of a bank incorporated in Singapore must be either Singapore citizens or Singapore permanent residents.⁴</p>	

⁴ MAS may permit a bank incorporated in Singapore which is a wholly owned subsidiary of a bank of another Member incorporated outside Singapore, to have less than a majority of directors who are either Singapore citizens or Singapore permanent residents.

Modes of supply: (1) Cross-border supply (2) Consumption abroad		(3) Commercial presence (4)	Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p><u>Commercial banks</u> No new full and wholesale banks. New foreign banks may only establish as offshore bank branches or representative offices. Representative offices cannot conduct business or act as agents.</p>		
	<p>Banks, with MAS' approval, can operate foreign currency savings accounts only for non-residents. A single/related group of foreign shareholders can only hold up to 5 per cent of a local bank's shares.</p> <p><u>Merchant banks</u> Foreign banks and merchant banks may establish as merchant bank subsidiaries or merchant bank branches.</p>	<p><u>Merchant banks</u> Merchant banks can operate from only one office (excluding back-office operations). Location and relocation of merchant banks require MAS' prior approval. Merchant banks can, with MAS' authorisation, raise foreign currency funds from residents and non-residents, operate foreign currency savings accounts for non-residents and raise Singapore dollar funds from their shareholders and companies controlled by their shareholders, banks, other merchant banks and finance companies.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p><u>Finance companies</u> No new finance companies. No foreign person shall, acting alone or in concert with other persons, assume control of any finance company. A foreign person is a person that is:</p> <ul style="list-style-type: none"> (a) in the case of a natural person, not a citizen of Singapore, and (b) in the case of a corporation, not controlled by citizens of Singapore. <p>Approval from the MAS is required before a person (together with associated persons) is allowed to acquire shareholdings or voting control in a finance company of or exceeding 5%, 12% and 20%, and before he obtains effective control of the finance company. In approving applications to exceed the threshold limits, MAS may impose conditions it considers necessary to prevent undue control, protect public interests, and ensure the integrity of the financial system.</p>	<p><u>Finance companies</u> Location of finance companies and relocation of sub-branches require MAS' prior approval. Foreign-owned finance companies cannot establish off-premise ATMs, ATM networking and new sub-branches.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Lending of all types including consumer credit, mortgage credit, factoring and financing of commercial transaction	<p>All finance companies, local and foreign-owned, can only conduct Singapore dollar business. With MAS' prior approval, eligible finance companies can also deal in foreign currencies, gold or other precious metals, and acquire foreign currency stocks, shares or debt/convertible securities.</p> <p>4) Unbound except as indicated in the horizontal section</p> <p>1) Unbound. Measures taken are also limitations on national treatment.</p> <p>2) None</p> <p>3) These measures are also limitations on national treatment (i) Other than in-house credit cards, credit and charge cards may be issued by card issuers approved by MAS subject to MAS' guidelines.</p>	<p>4) Unbound except as indicated in the horizontal section</p> <p>1) None</p> <p>2) None</p> <p>3) Each offshore bank's lending in Singapore dollars to residents shall not exceed S\$500m in aggregate.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad		(3) Commercial presence (4) Presence of natural persons	
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(ii) Financial institutions extending Singapore dollar (S\$) credit facilities exceeding S\$5 million per entity to non-resident financial entities or arranging S\$ equity or bond issues for non-residents, shall ensure that where the S\$ proceeds are to be used outside Singapore, they are swapped or converted into foreign currency upon draw-down or before remittance abroad.</p> <p>Financial entities shall not extend S\$ credit facilities to non-resident financial entities if there is reason to believe that the S\$ proceeds may be used for S\$ currency speculation.</p> <p>(iii) Establishment of credit companies which do not conduct activities requiring MAS' approval is allowed.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>Offshore banks should not use their related merchant banks to circumvent the S\$500m lending limit.</p> <p>Unbound for establishment of off-premise cash dispensing machines for credit and charge cards issuers.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	
(c) Financial leasing	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated for activity B(b) above.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated for activity B(b) above.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers' drafts	<p>1) Unbound</p> <p>2) None</p> <p>3) These measures are also limitations on national treatment. Remittance shops, except where the remittance business is conducted by banks and merchant banks, are required to be majority owned by Singapore citizens. Bankers' drafts can only be issued by banks. Multi-purpose stored value cards can only be issued by a bank in Singapore licensed by MAS. The limitations indicated in B.(b) 3) above also apply to the activities listed in B.(d).</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	
(e) Guarantees and commitments	<p>1) None except for the limitations indicated in activity A.(b) for insurance companies providing contracts of fidelity bonds, performance bonds or similar contracts of guarantee.</p> <p>2) None</p> <p>3) None except for the limitations indicated in activity A.(b) for insurance companies providing contracts of fidelity bonds, performance bonds or similar contracts of guarantee, and B.(b) 3)(ii) above.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:</p> <ul style="list-style-type: none"> - money market instruments (including cheques, bills, certificates of deposit) - foreign exchange - derivative products, including financial futures and options - exchange rate and interest rate instruments, including swaps and forward rate agreements 	<ol style="list-style-type: none"> 1) Unbound except for trading in products listed in B.(f) for own account. Trading in money market instruments, foreign exchange, as well as exchange rate and interest rate instruments can be conducted with financial institutions only. Measures taken are also limitations on national treatment. 2) None 3) These measures are also limitations on national treatment. Banks and merchant banks are required to set up separate subsidiaries to trade financial futures for customers. Financial futures brokers can establish as branches or subsidiaries. The offer of derivative products by both local and foreign-owned financial institutions is allowed provided: 	<ol style="list-style-type: none"> 1) None 2) None 3) None except as indicated for activity B(b) above. 	
<ul style="list-style-type: none"> - transferable securities - other negotiable instruments and financial assets, including bullion 	<ul style="list-style-type: none"> - the product has been offered by the financial institution in other internationally-reputable financial centres and the supervisory authorities of those centres agree to the offer of such products in their markets; - the financial institution's parent supervisor and its head office must be aware and have no objection to the offer of such products in the Singapore branch/subsidiary; and - MAS is satisfied that the financial institution has and continues to have the financial strength and adequate internal controls and risk management systems to trade in these products. 		

Modes of supply: (1) Cross-border supply (2) Consumption abroad		(3) Commercial presence	(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(g) Participation in issues of all kinds of securities, including underwriting and placement as agent and provision of service related to such issues	<p>The offer of derivative products involving the Singapore dollar is subject to the requirement indicated in B.(b) 3(ii). Moneychangers, except where the moneychanging business is conducted by banks and merchant banks, are required to be majority owned by Singapore citizens.</p> <p>4) Unbound except as indicated in the horizontal section.</p> <p>1) Unbound except for participation in issues of securities for own account, and underwriting and placement of securities through stockbroking companies, banks or merchant banks in Singapore. Measures taken are also limitations on national treatment.</p>	<p>4) Unbound except as indicated in the horizontal section.</p> <p>1) None</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) None</p> <p>3) Measures taken are also limitations on national treatment. Singapore Exchange Securities Trading Ltd (SGX-ST) will admit new trading members. New members will be able to trade directly in S\$ denominated securities of Singapore incorporated companies with resident investors for a minimum value of S\$150,000.</p> <p>Representative offices cannot conduct business or act as agents. Unbound for foreign acquisition of new and existing equity interests in SGX-ST member companies.</p> <p>Banks' and merchant banks' membership on SGX-ST and Singapore Exchange Derivatives Trading Ltd (SGX-DT) must be held through subsidiaries.</p> <p>Unbound for new Primary and Registered dealers of Singapore Government Securities</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>2) None</p> <p>3) None except as indicated for activity B(b) above</p> <p>4) Unbound except as indicated in the horizontal section</p>	
(h) Money broking	<p>1) Unbound</p> <p>2) None Unbound for new money brokers. Measure taken are also limitation as on national treatment.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services	<p>1) Unbound</p> <p>2) None</p> <p>These measures taken are also limitations on national treatment. None except asset management companies, custodial depositories, and trust services companies can establish as branches, subsidiaries or joint ventures; only the Central Depository Pte Ltd is authorised to provide securities custodial depository services under the scripless trading system; and for activities relating to the use, including via investment, of monies from any social security, public retirement or statutory saving scheme.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	
(j) Settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments	<p>1) Unbound, except for the provision of settlement and clearing services for financial assets which are listed on overseas exchanges only.</p> <p>2) None</p> <p>These measures are also limitations on national treatment. Settlement and clearing services for exchange traded securities and financial futures can only be provided by Central Depository (Pte) Limited and SGX-DT respectively. Only one clearing house established under the Banking Act may provide clearing services for Singapore dollar cheques and interbank fund transfer.</p> <p>4) Unbound except as indicated in the Horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in the horizontal section</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(k) Advisory and other auxiliary financial services, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	<ol style="list-style-type: none"> 1) Commercial presence is required for provision of investment and portfolio research and advice to the public. 2) None 3) Financial advisers can establish as branches, subsidiaries or representative offices. Representative offices cannot conduct business or act as agents. 4) Unbound except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	
(l) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services	<ol style="list-style-type: none"> 1) Unbound except for the provision of financial information by providers such as Reuters and Bloomberg. Measures taken are limitations on national treatment. The Singapore branches of foreign banks can transmit data to their head offices and sister branches for processing provided proper controls exist, the integrity and confidentiality of the data/information are safeguarded, and MAS is allowed on-site access to the data/information at the place where the data/information is processed. 2) Only the provision of financial information by providers such as Reuters and Bloomberg is allowed. Measures taken are limitations on national treatment. 	<ol style="list-style-type: none"> 1) None for the provision of financial information by providers such as Reuters and Bloomberg. 2) None 	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>3) The provision of financial information by providers, such as Reuters and Bloomberg, is allowed. The provision of financial data processing services to banks and merchant banks is subject to domestic laws on protection of confidentiality of information of customers of banks and merchant banks.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	
8. HEALTH RELATED AND SOCIAL SERVICES	Statutory supervision services as listed in the Appendix to this Schedule are excluded from the scope of these commitments		
A. Hospital services (93110)	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound, except for foreign equity ownership permitted up to 100 %.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	
B. Acute care hospitals, nursing homes and convalescent hospitals as defined by the Private Hospitals and Medical Clinics Act, run on a commercial basis (CPC 93193 **)	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>C. Social services delivered through residential institutions to old persons and the handicapped (CPC 93311)</p> <p>Social services delivered through residential institutions to children and other clients. (CPC 93312**)</p>	<p>1) Unbound*</p> <p>2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conduct active marketing in Singapore.</p> <p>3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound*</p> <p>2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conduct active marketing in Singapore</p> <p>3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded.</p> <p>4) Unbound</p>	
<p>C. Child day-care services including day-care services for the handicapped (CPC 93321)</p> <p>Vocational rehabilitation (CPC 93324)</p>	<p>1) Unbound</p> <p>2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conduct active marketing in Singapore.</p> <p>3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conduct active marketing in Singapore</p> <p>3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded</p> <p>4) Unbound</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Guidance and counselling services not elsewhere classified related to children (CPC 93322)	<ol style="list-style-type: none"> 1) Unbound 2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore 3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) Unbound 2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore 3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound 	
C. Welfare services not delivered through residential institutions (CPC 93323)	<ol style="list-style-type: none"> 1) Unbound 2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore 3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) Unbound 2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore 3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound 	
C. Other social services without accommodation (CPC 93329**)	<ol style="list-style-type: none"> 1) Unbound 2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conducting active marketing in Singapore. 3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) Unbound 2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conducting active marketing in Singapore 3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound 	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
a. Hotel and Restaurants (including catering)			
Hotel and other lodging services (CPC 641)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Restaurant and Catering Services (CPC 64210, 64230)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
b. Travel Agent and Tour Operators Services (CPC 7471)	1) None 2) None 3) None. 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
c. Tourist Guide Services (CPC 7472)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (OTHER THAN AUDIOVISUAL SERVICES)			

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. Entertainment Services (including theatre, live bands, and circus services) (CPC 9619)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
C. Archive services except for services specified under the National Heritage Board Act	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Parks except for national parks, nature reserves and public parks as defined under the Parks and Trees Act (CPC 9633**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
D. Sports and recreational services, except gambling and betting services (CPC 964**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES			
A. Maritime Transport Services			
International maritime transport (freight and passengers) excluding cabotage transport (CPC 721**, 7212**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	When the following services are not otherwise covered by the obligation enshrined in Article XXVIII(c) (ii) of GATS in Annex 1B to the WTO Agreement, they will be made available to international maritime transport suppliers on reasonable and non-discriminating terms and conditions: <ul style="list-style-type: none"> - pilotage; - towing and tug assistance; - provisioning fuelling and watering; - garbage collecting and ballast; waste disposal; - port captain's services; - navigation aids emergency; - repair facilities; - anchorage; and - other shore-based operational services essential to ship operations, including communications, water and electrical suppliers.
Maritime Auxiliary Services: Shipping agency services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime Auxiliary Services: Shipping brokerage Services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Maritime Auxiliary Services: International Towage	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Maritime Auxiliary Services: Classification societies, except for statutory services for Singapore flag ships	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
C. Air Transport Services			
Selling and marketing of air transport services	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	
F. Road Transport Services			

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Rental services of cars with operators (CPC 71222) Rental services of buses and coaches with operators (CPC 71223) Rental services of commercial freight vehicles with operators (CPC 71240)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Freight transportation of: a) Refrigerated goods (CPC 71231) b) liquids or gases (CPC 71232) c) containerized freight (CPC 71233) d) furniture (CPC 71234)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Maintenance and repair services of motor vehicles (CPC 61120) Maintenance and repair services of parts of motor vehicles (CPC 88**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Parking services (CPC 74430)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
G. Pipeline Transport			
Pipeline transportation of fuels (CPC 71310)	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	
12. OTHER SERVICES NOT INCLUDED ELSEWHERE			
Washing, cleaning and dyeing services (CPC 9701)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Hairdressing and other beauty services (CPC 9702)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Funeral, cremation and undertaking services except maintenance services of cemeteries, care of graves and graveyards (CPC 97030**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	

Appendix

Types of Social Services Excluded from Singapore's Schedule of Commitments

1 Statutory Supervision Services With Accommodation for the Following Types of Clients (CPC 9331):

- a) women and girls detained in a place of safety under Section 160 of the Women's Charter (CPC 93312);
- b) children detained in a place of safety under Section 8 of the Children & Young Persons (CYP) Act (CPC 93312);
- c) children and young persons detained in a place of detention under Section 44 (1) (f) CYP Act, or on probation to an approved school¹ under Section 44 (1) (g) of the CYP Act (CPC 93319);
- d) children and young persons admitted to an approved home for statutory supervision under Section 49 (ii) of CYP Act (CPC 93312);
- e) persons placed on probation with the requirement of residence in an approved institution under Section 12 of the Probation of Offenders Act (CPC 93319).

2 Statutory Supervision Services Without Accommodation for the Following Types of Clients (9332):

- a) children and young persons placed under supervision of an appointed welfare officer under Section 49 (i) of the CYP Act (CPC 93329);
- b) persons placed on probation without the requirement of residence in an approved institution under Section 5 of the Probation of Offenders Act (CPC 93329).

¹ The term 'approved school' used in Section 44(1) (g) of the CYP Act denotes a remand home for young offenders, and not a mainstream educational institution. Young offenders are detained in an 'approved school' for rehabilitation rather than for formal education.

CHAPTER 9 MOVEMENT OF NATURAL PERSONS

ARTICLE 77 Definitions

For the purposes of this Chapter:

- (a) **business visitor** means a natural person of either Party who is:
- (i) a service seller being a natural 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
 - (ii) (A) an investor of a Party, being a natural person of a Party who is making or has made an investment in the territory of the other Party; or
(B) a duly authorised representative of an investor of a Party (including a juridical person of a Party that is making or has made an investment in the territory of the other Party),

seeking temporary entry into the territory of the other Party to establish, expand, monitor, or dispose of an investment of that investor; or
 - (iii) a goods seller, being a natural person who is seeking temporary entry to the territory of the other Party to negotiate the sale of goods where such negotiations do not involve direct sales to the general public;
- (b) **contractual service supplier** means a natural person of a Party who:
- (i) is an employee of a service supplier or an enterprise of a Party, whether a company, partnership or firm, who enters the territory of the other Party temporarily in order to perform a service pursuant to a contract between his employer and a service consumer in the territory of the other Party;

- (ii) is employed by a company, partnership or firm of the Party, which has no commercial presence in the territory of the other Party where the service is to be provided;
 - (iii) receives his or her remuneration from that employer; and
 - (iv) satisfies any other requirements under the domestic laws and regulations of the other Party to provide such services in the territory of that Party;
- (c) **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 provision of the service or the operation of an investment;
- (d) **immigration formality** means a visa, permit, pass, or other document or electronic authority granting a natural person of one Party the right to enter, reside or work in the territory of the other Party;
- (e) **immigration measure** means any law, regulation, policy or procedure affecting the entry and sojourn of foreign nationals;
- (f) **intra-corporate transferee** means an executive, a manager, or a specialist as defined respectively in sub-paragraphs (c), (g) and (h) of this Article, who is an employee of a service supplier or investor of a Party with a commercial presence, as defined in Chapter 8 (Trade in Services), in the territory of the other Party;
- (g) **manager** means a natural person within an organisation who primarily directs the organisation or a department or sub-division of the organisation, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or take other personnel actions (such as promotion or leave authorisation), and exercises discretionary authority over day-to-day operations. For greater clarity, this does not include employees who primarily perform tasks necessary for the provision of the service;
- (h) **specialist** means a natural person within an organisation who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organisation's service, research equipment, techniques or management; and

- (i) **temporary entry** means entry by a business visitor, an intra-corporate transferee, or a contractual service supplier, as the case may be, without the intent to establish permanent residence and for the purpose of engaging in activities which are clearly related to their respective business purposes. Additionally, in the case of a business visitor, the salaries of and any related payments to such a visitor should be paid entirely by the service supplier or juridical person which employs that visitor in the visitor's home country.

ARTICLE 78 Objectives

The objective of this Chapter, which reflects the preferential trading relationship between the Parties and their mutual desire to facilitate temporary entry of natural persons, is to establish transparent criteria and streamlined procedures for temporary entry, while recognising the need to ensure border security and to protect the domestic labour force in the territories of the Parties.

ARTICLE 79 Scope

1. This Chapter applies to measures affecting the movement of natural persons of a Party into the territory of the other Party, where such persons are:
 - (a) business visitors;
 - (b) contractual services suppliers; or
 - (c) intra-corporate transferees.
2. Nothing in this Chapter, Chapter 8 (Trade in Services) or Chapter 10 (Investment) shall apply to measures pertaining to citizenship, nationality, residence or employment on a permanent basis.
3. Nothing contained in this Chapter, Chapter 8 (Trade in Services) or Chapter 10 (Investment) shall prevent a Party from applying measures to regulate the entry or temporary stay of natural persons of the other Party in its territory, including measures necessary to protect the integrity of its territory and to ensure the orderly movement of natural persons across its borders, provided

such measures are not applied in a manner so as to nullify or impair the benefits accruing to the other Party under this Agreement¹.

ARTICLE 80

Expeditious Application Procedures

Each Party shall process expeditiously applications for immigration formalities from natural persons of the other Party, including further immigration formality requests or extensions thereof, so as to avoid unduly impairing or delaying trade in goods or services or conduct of investment activities under this Agreement. Each Party shall notify applicants for temporary entry, either directly or through their authorised representative or their prospective employer of the outcome of their applications, including the period of stay and other conditions.

ARTICLE 81

General Principles for Grant of Temporary Entry

1. The Parties may make commitments in respect of temporary entry of natural persons, as defined in Article 59 (Definitions).
2. Such commitments and the conditions governing them shall be inscribed in Annex 6 (Commitments on Temporary Entry of Natural Persons).
3. Where a Party makes a commitment under paragraphs 1 and 2, that Party shall grant temporary entry to the extent provided for in that commitment, provided that such natural persons are otherwise qualified under all applicable immigration measures.
4. In respect of the commitments on temporary entry in Annex 6 (Commitments on Temporary Entry of Natural Persons), unless otherwise specified therein, neither Party may:
 - (a) require labour certification tests, or other procedures of similar effect;
 - (b) impose or maintain any numerical restriction relating to temporary entry; or
 - (c) require labour market testing, economic needs testing or other procedures of similar effects as a condition for temporary entry.

¹ The sole fact of requiring a visa for natural persons of a Party and not for those of non-Parties shall not be regarded as nullifying or impairing trade in goods or services or conduct of investment activities under this Agreement.

5. Each Party shall limit any fees for processing applications for temporary entry of natural persons to the approximate cost of services rendered.

6. The temporary entry granted by virtue of this Chapter does 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.

ARTICLE 82

Transparency

Each Party shall, upon modifying or amending an immigration measure that affects the temporary entry of natural persons, ensure that such modifications or amendments are promptly published and made available through electronic means or otherwise, in such a manner as will enable natural persons of the other Party to become acquainted with them.

ARTICLE 83

Contact Points

Each Party shall designate a contact point to facilitate communication and the effective implementation of this Chapter, and respond to inquiries from the other Party regarding regulations affecting the movement of natural persons between the Parties or on any matter covered by this Chapter, and shall provide details of this contact point to the other Party. The Parties shall notify each other promptly of any amendment to the details of their contact point. The contact point should identify and recommend areas for and ways of furthering co-operation in promoting increased movement of natural persons between the Parties.

ANNEX 6

COMMITMENTS ON TEMPORARY ENTRY OF NATURAL PERSONS

ANNEX 6
Commitments on Temporary Entry of Natural Persons

PART A – China’s Commitments

Entry in the following categories only (as defined in Article 77)	Conditions (including duration of stay)
Business Visitors	Periods of stay up to a maximum of six (6) months.
Intra-Corporate Transferees (ICT)	ICT shall be granted a long-term stay permit as stipulated in the terms of contracts concerned or an initial stay of three (3) years, whichever is shorter.
Contractual Service Suppliers (CSS)	<p>Duration of stay is subject to the duration of contract and (if longer) shall not exceed one (1) year. They cannot perform services which are not related to the service activity which is the subject of the contract. The services provided by CSS are only limited to the specific sectors as follows:</p> <ol style="list-style-type: none"> 1. Accounting services 2. Medical and dental services 3. Architectural services 4. Engineering services 5. Urban planning services (except for general urban planning) 6. Computer and related services 7. Construction and related engineering services 8. Education services: CSS shall acquire a bachelor’s degree or above, receive

	<p>appropriate professional titles or certificates, and have at least two (2) years' professional work experience. The Chinese party involved in the contract shall be a juridical person which has the function of providing education services</p> <p>9. Tourism services</p>
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ANNEX 6
Commitments on Temporary Entry of Natural Persons

PART B – Singapore’s Commitments

Entry in the following categories only (as defined in Article 77)	Conditions (including duration of stay)
Business Visitors	<p>Singapore shall grant a business visitor the right to temporary entry for a period of up to sixty (60) days, which may be extended for a period of up to thirty (30) days upon request, for holders of five (5) year multiple journey visas.</p> <p>For holders of all other visas, Singapore shall grant the right to temporary entry for a period of up to thirty (30) days, which may be extended for a period of up to thirty (30) days upon request.</p>
Intra-Corporate Transferees (ICT)	<p>ICT must have been in the prior employ of their firms outside Singapore for a period of not less than one (1) year immediately preceding the date of their application for admission.</p> <p>Entry for ICT is limited to a two (2) year period that may be extended for periods of up to three (3) additional years each time, for a total term of up to eight (8) years.</p>
Contractual Service Suppliers (CSS)	<p>CSS must have been employees of the service supplier or enterprise for a time period of not less than one (1) year immediately preceding the date of their application for admission, and must be a manager, executive or specialist as defined under Article 77.</p> <p>Entry for CSS is limited to an initial period of up to ninety (90) days with possibility for a further period of up to ninety (90) days provided that the total sum of the initial period</p>

	and the extended period shall not exceed one hundred and eighty (180) days or the length of the service contract, whichever is the shorter period.
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CHAPTER 10 INVESTMENT

ARTICLE 84 Investment

1. Upon the conclusion of the investment agreement between ASEAN and China pursuant to Article 5 of the *Framework Agreement on Comprehensive Economic Co-operation between ASEAN and the People's Republic of China* (the "ASEAN-China Investment Agreement"), the provisions of that agreement shall, *mutatis mutandis*, be incorporated into and form an integral part of this Agreement unless the context otherwise requires.
2. Recognising that negotiations on the ASEAN-China Investment Agreement are ongoing, the Parties agree to co-operate to facilitate the early conclusion of that agreement.
3. For greater certainty, any rights, obligations, restrictions or exceptions contained in the ASEAN-China Investment Agreement that do not relate to either Party shall accordingly be inapplicable under this Agreement. Notwithstanding Article 112 (Relation to Other Agreements), in the event of any inconsistency between the ASEAN-China Investment Agreement and this Agreement, the provisions of this Agreement shall prevail.
4. At any time after the entry into force of this Agreement, upon request by either Party, the Parties shall consult with a view to further encouraging or facilitating the flow of investments between the Parties.

CHAPTER 11 ECONOMIC CO-OPERATION

ARTICLE 85 Objectives

1. The objectives of this Chapter are:
 - (a) to further strengthen bilateral co-operation in view of recent regional and international strategic developments;
 - (b) to reaffirm existing arrangements already in place for bilateral co-operation; and
 - (c) to explore new areas of collaboration between the Parties.
2. The areas of co-operation may include, but are not limited to:
 - (a) Trade and Investment Promotion
 - (b) Participation in China's Regional Development
 - (c) Tourism Co-operation
 - (d) Human Resource Development
 - (e) Facilitation of "Go Global" Efforts of Chinese Enterprises

ARTICLE 86 Trade and Investment Promotion

1. Recognising that strong trade and investment flows are important for the development of their respective economies, the Parties shall explore strengthening co-operation in trade and investment promotion.
2. To achieve the above, the Parties shall encourage and facilitate activities which include the following:
 - (a) policy dialogue to promote and expand trade and investment between the Parties;
 - (b) exchanging views on important economic and trade issues, and holding consultations to solve common problems relating to bilateral trade and investment;

- (c) jointly identifying priority sectors with strong co-operation potential based on the Parties' complementary strengths, and exploring ways of collaboration in the identified sectors;
- (d) supporting exchanges and dialogues between the business communities of the Parties; and
- (e) reinforcing economic co-operation between the Parties, including in third countries.

3. The Parties shall guide and co-ordinate co-operation in trade and investment promotion through the existing mechanisms of the national-level JCBC, the Investment Promotion Committee (the "IPC"), the MOFCOM–MTI Dialogue and provincial-level business councils. The Parties shall continually strengthen the Government-to-Government mechanisms, and explore new means of co-operation toward this end.

4. The Parties note that the participation of semi-official and non-official organisations in the area of trade and investment promotion has positive effect on bilateral economic co-operation. The Parties agree to support these organisations, where possible, to foster trade and investment promotion activities.

5. The Parties note the importance of accelerating and promoting broader exchanges and co-operation between the business communities of the Parties and shall encourage business promotion activities so as to foster exchanges and networking among their respective enterprises.

ARTICLE 87

Participation in China's Regional Development

1. Recognising that participation in China's regional development is a key pillar in bilateral relations, which is exemplified by the flagship Suzhou Industrial Park project, the Parties shall continue to work closely to broaden and deepen co-operation in this area.

2. Noting that the flagship Sino-Singapore Tianjin Eco-city project is another key step forward in bilateral co-operation in regional development, both Parties agree to work closely with a view to developing the city as a model for sustainable development and enhance co-operation in areas including environmental protection and resource and energy conservation.

3. The Parties reaffirm the role of the bilateral provincial business councils as the important mechanism of their co-operation to support China's regional

development initiatives. The Parties agree to strengthen their existing collaboration as well as explore new areas of co-operation through the councils.

4. The Parties shall also work with the respective business chambers in China and Singapore to encourage participation in regional trade fairs in China.

5. The Parties agree in-principle that any business collaboration should be commercially led and the governments should play a facilitative role.

ARTICLE 88

Tourism Co-operation

1. Recognising that strong tourism and people-to-people flows are important for the development of their respective economies, the Parties shall explore strengthening co-operation in tourism promotion and exchanges through *fora* such as the China National Tourism Administration–Singapore Tourism Board High-Level Bilateral Meeting and regular dialogues.

2. The Parties shall continue to further co-operation in the field of tourism. The Parties also note the importance of expanding and deepening tourism co-operation, in particular, to increase edu-tourism and student exchanges.

3. The Parties shall co-operate in good faith to promote tourism by exploring ways and initiatives to introduce greater convenience to travellers. This would further enhance the mutual understanding and friendly exchanges between the peoples of the Parties.

ARTICLE 89

Human Resource Development

1. Recognising that human resource development (“HRD”) is a key pillar in bilateral relations, the Parties note that HRD is a two-way exchange.

2. In line with the *Memorandum of Understanding between the Government of the People’s Republic of China and the Government of the Republic of Singapore on the China-Singapore Human Resource Partnership for the 21st Century under the Joint Council for Bilateral Co-operation* signed in September 2005, the Parties shall strengthen and explore new ways of co-operation in this area, based on the following principles:

- (a) to increase exchanges so as to allow officials to learn about the developments taking place in each other’s countries and the evolving best practices;

- (b) to expand the forms and fields of exchanges to take into account each other's evolving needs; and
- (c) to explore co-operation in jointly extending technical assistance to third countries.

ARTICLE 90
Facilitation of "Go Global" Efforts of Chinese Enterprises

1. Recognising that facilitating the "Go Global" efforts of Chinese enterprises is a key pillar of bilateral co-operation, the Parties shall intensify their collaboration in this area.
2. The Parties shall explore more ways to facilitate business exchanges and promote awareness amongst Chinese companies on the advantages of using Singapore as an effective regional platform as well as explore collaborative opportunities in third country markets.
3. The Parties agree that any business collaboration should be commercially led and the role that governments can play is to raise awareness of such opportunities and provide platforms such as business seminars and networking sessions to facilitate exchanges.
4. The Parties shall constantly explore new avenues of collaboration through platforms such as the MOFCOM–MTI Dialogue, the IPC and the JCBC.

CHAPTER 12 DISPUTE SETTLEMENT

ARTICLE 91 Definitions

Unless otherwise provided, for the purposes of this Chapter:

- (a) **complaining Party** means the Party that requests consultations under Article 94 (Consultations); and
- (b) **Party complained against** means the Party to which the request for consultations is made under Article 94 (Consultations).

ARTICLE 92 Scope and Coverage

1. This Chapter shall apply to disputes arising under this Agreement which shall also include the Annexes and the contents therein.
2. Any special or additional rules and procedures on dispute settlement for application to this Chapter may be made with the consent of the Parties.
3. Unless otherwise provided for in this Agreement, or as the Parties may otherwise agree, this Chapter shall apply with respect to the avoidance or settlement of disputes between the Parties concerning their respective rights and obligations under this Agreement.
4. This Chapter may be invoked in respect of measures affecting the observance of this Agreement taken by central, regional or local governments or authorities within the territory of a Party.
5. Subject to paragraph 6, nothing in this Chapter shall prejudice any right of the Parties to have recourse to dispute settlement procedures available under any other treaty to which they are parties.
6. Once dispute settlement proceedings have been initiated under this Chapter or under any other treaty to which the Parties are parties, concerning a particular right or obligation arising under this Agreement or that other treaty, the forum selected by the complaining Party shall be used to the exclusion of any other for such dispute.

7. Paragraphs 5 and 6 shall not apply where the Parties expressly agree to the use of more than one dispute settlement forum in respect of that particular dispute.

8. For the purposes of paragraphs 5, 6 and 7, the complaining Party shall be deemed to have selected a forum when it has requested the establishment of, or referred a dispute to, a dispute settlement panel or tribunal in accordance with this Chapter or any other agreement to which the Parties are parties.

ARTICLE 93 Liaison Office

1. For the purposes of this Chapter, each Party shall:
 - (a) designate an office that shall be responsible for all liaison affairs referred to in this Chapter;
 - (b) be responsible for the operation and costs of its designated office; and
 - (c) notify the other Party of the location and address of its designated office within thirty (30) days after the completion of its domestic procedures for the entry into force of this Agreement.
2. Unless otherwise provided in this Chapter, the submission of any request or document under this Chapter to the designated office of a Party shall be deemed to be the submission of that request or document to that Party.

ARTICLE 94 Consultations

1. A Party complained against shall accord due consideration and adequate opportunity for consultations regarding a request for consultations made by the complaining Party with respect to any matter affecting the implementation or application of this Agreement whereby:

- (a) any benefit accruing to the complaining Party directly or indirectly under this Agreement is being nullified or impaired; or
- (b) the attainment of any objective of this Agreement is being impeded,

as a result of the failure of the Party complained against to carry out its obligations under this Agreement.

2. Any request for consultations shall be submitted in writing, which shall include the specific measures at issue, and the factual and legal basis (including the provisions of this Agreement alleged to have been breached and any other relevant provisions) of the complaint. The complaining Party shall send the request to the Party complained against. Upon receipt, the Party complained against shall acknowledge receipt of such request to the complaining Party.

3. If a request for consultations is made, the Party complained against shall reply to the request within seven (7) days after the date of its receipt and shall enter into consultations in good faith within a period of not more than thirty (30) days after the date of receipt of the request, with a view to reaching a mutually satisfactory solution. If the Party complained against does not respond within the aforesaid seven (7) days, or does not enter into consultations within the aforesaid thirty (30) days, then the complaining Party may proceed directly to request the appointment of an arbitral tribunal under Article 96 (Appointment of Arbitral Tribunals).

4. The Parties shall make every effort to reach a mutually satisfactory resolution of any matter through consultations. To this end, the Parties shall:

- (a) provide sufficient information to enable a full examination of how the measure might affect the operation of this Agreement; and
- (b) treat as confidential any information exchanged in the consultations which the other Party has designated as confidential.

5. Consultations shall be confidential, and are without prejudice to the rights of either Party in any further or other proceedings.

6. In cases of urgency, including those which concern perishable goods, the Parties shall enter into consultations within a period of no more than ten (10) days after the date of receipt of the request by the Party complained against. If the consultations fail to settle the dispute within a period of twenty (20) days after the date of receipt of the request by the Party complained against, the complaining Party may proceed directly to make a written request to the Party complained against to appoint an arbitral tribunal under Article 96 (Appointment of Arbitral Tribunals).

7. In cases of urgency, including those which concern perishable goods, the Parties and arbitral tribunals shall make every effort to accelerate the proceedings to the greatest extent possible.

ARTICLE 95
Conciliation or Mediation

1. The Parties may, at any time, agree to conciliation or mediation, which may begin and be terminated by the Parties at any time.
2. If both Parties agree, conciliation or mediation proceedings may continue before any person or body as may be agreed by the Parties while the dispute proceeds for resolution before an arbitral tribunal appointed under Article 96 (Appointment of Arbitral Tribunals).
3. Proceedings involving conciliation and mediation, and positions taken by the Parties during these proceedings, shall be confidential, and without prejudice to the rights of either Party in any further or other proceedings.

ARTICLE 96

Appointment of Arbitral Tribunals

1. If the consultations referred to in Article 94 (Consultations) fail to settle a dispute within sixty (60) days after the date of receipt of the request for consultations, or within twenty (20) days after such date in cases of urgency including those which concern perishable goods, the complaining Party may make a written request to the Party complained against to appoint an arbitral tribunal under this Article.
2. A request for the appointment of an arbitral tribunal shall give the reasons for the request, including the identification of:
 - (a) the specific measure at issue; and
 - (b) the factual and legal basis (including the provisions of this Agreement alleged to have been breached and any other relevant provisions) for the complaint sufficient to present the problem clearly.

ARTICLE 97

Composition of Arbitral Tribunals

1. Unless the Parties agree otherwise, the arbitral tribunal shall have three (3) members.
2. The complaining Party shall appoint an arbitrator to the arbitral tribunal within twenty (20) days of the receipt of the request for appointment of the arbitral tribunal under Article 96 (Appointment of Arbitral Tribunals) by the Party complained against. The Party complained against shall appoint an arbitrator to the arbitral tribunal within thirty (30) days of its receipt of the request for appointment of the arbitral tribunal under Article 96 (Appointment of Arbitral

Tribunals). If a Party fails to appoint an arbitrator within such period, then the arbitrator appointed by the other Party shall act as the sole arbitrator of the tribunal.

3. Once the complaining Party and the Party complained against have appointed their respective arbitrators subject to paragraph 2, the Parties shall endeavour to agree on an additional arbitrator who shall serve as chair. If the Parties are unable to agree on the chair of the arbitral tribunal within thirty (30) days after the date on which the last arbitrator has been appointed under paragraph 2, they shall request the Director-General of the WTO to appoint the chair and such appointment shall be accepted by them. In the event that the Director-General is a national of either Party, the Deputy Director-General or the officer next in seniority who is not a national of either Party shall be requested to appoint the chair.

4. The date of composition of the arbitral tribunal shall be the date on which the chair is appointed under paragraph 3, or the 30th day after the receipt of the request under Article 96 (Appointment of Arbitral Tribunals) where only a sole arbitrator of the tribunal is available.

5. 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 the successor shall have all the powers and duties of the original arbitrator. The work of the arbitral tribunal shall be suspended during the appointment of the successor arbitrator.

6. Any person appointed as a member or chair of the arbitral tribunal shall have expertise or experience in law, international trade, other matters covered by this Agreement or the resolution of disputes arising under international trade agreements, and shall be chosen strictly on the basis of objectivity, reliability, sound judgment and independence. Additionally, the chair shall not be a national of either Party and shall not have his or her usual place of residence in the territory of, nor be employed by, either Party.

7. Where the original arbitral tribunal is required for a matter as provided in this Chapter but cannot hear the matter for any reason, a new tribunal shall be appointed under this Article.

ARTICLE 98

Functions of Arbitral Tribunals

1. The function of an arbitral tribunal is to make an objective assessment of the dispute before it, including an examination of the facts of the case and the applicability of and conformity with this Agreement. Where the arbitral tribunal concludes that a measure is inconsistent with a provision of this Agreement, it

shall recommend that the Party complained against bring the measure into conformity with that provision. In addition to its recommendations, the arbitral tribunal may suggest ways in which the Party complained against could implement the recommendations. In its findings and recommendations, the arbitral tribunal cannot add to or diminish the rights and obligations provided in this Agreement.

2. The arbitral tribunal shall have the following terms of reference unless the Parties agree otherwise within twenty (20) days from its composition:

“To examine, in the light of the relevant provisions in the CSFTA, the matter referred to this arbitral tribunal by (name of the complaining Party), and to make findings, determinations and recommendations provided for in the CSFTA.”

The arbitral tribunal shall address the relevant provisions in this Agreement cited by the Parties.

3. The arbitral tribunal established pursuant to Article 96 (Appointment of Arbitral Tribunals):

- (a) shall consult regularly with the Parties and provide adequate opportunities for the development of a mutually satisfactory resolution;
- (b) shall make its decision in accordance with this Agreement and the rules of international law applicable between the Parties; and
- (c) shall set out, in its decision, its findings of law and fact, together with the reasons therefor.

4. The decision of the arbitral tribunal shall be final and binding on the Parties.

5. An arbitral tribunal shall take its decision by consensus; provided that where an arbitral tribunal is unable to reach consensus, it may take its decision by majority opinion.

6. The arbitral tribunal shall, in consultation with the Parties and apart from the matters set out in paragraph 2 of Article 96 (Appointment of Arbitral Tribunals), and Article 99 (Proceedings of Arbitral Tribunals), regulate its own procedures in relation to the rights of Parties to be heard and its deliberations.

ARTICLE 99

Proceedings of Arbitral Tribunals

1. An arbitral tribunal shall meet in closed session. The Parties shall be present at the meetings only when invited by the arbitral tribunal to appear before it.
2. The venue for the substantive meetings of the arbitral tribunal shall be decided by mutual agreement between the Parties, failing which the first substantive meeting shall be held in the capital of the Party complained against, with the second substantive meeting to be held in the capital of the complaining Party.
3. After consulting the Parties, the arbitral tribunal shall, as soon as practical and possible within fifteen (15) days after the composition of the arbitral tribunal, fix the timetable for the arbitral process. In determining the timetable for the arbitral process, the arbitral tribunal shall provide sufficient time for the Parties to prepare their respective submissions. The arbitral tribunal should set precise deadlines for written submissions by the Parties and the Parties shall respect these deadlines.
4. The deliberations of an arbitral tribunal and the documents submitted to it shall be kept confidential. Nothing in this Article shall preclude a Party from disclosing statements of its own positions or its submissions to the public; a Party shall treat as confidential information submitted by the other Party to the arbitral tribunal which the submitting Party has designated as confidential. Where a Party submits a confidential version of its written submissions to the arbitral tribunal, it shall also, upon request by the other Party, provide a non-confidential summary of the information contained in its submissions that can be disclosed to the public.
5. The rules and procedures pertaining to the proceedings before the arbitral tribunal as set out in Annex 7 (Rules and Procedures for Arbitral Proceedings) shall apply unless the arbitral tribunal decides otherwise after consulting the Parties.
6. The report of the arbitral tribunal shall be drafted without the presence of the Parties in the light of the information provided and the statements made. The deliberations of the tribunal shall be confidential. Opinions expressed in the report of the arbitral tribunal by an individual arbitrator shall be anonymous.
7. Following the consideration of submissions, oral arguments and any information before it, the arbitral tribunal shall issue a draft report to the Parties, including both a descriptive section relating to the facts of the dispute and the arguments of the Parties and the arbitral tribunal's findings and conclusions. The arbitral tribunal shall accord adequate opportunity to the Parties to review the entirety of its draft report prior to its finalisation and shall include a discussion of any comments by the Parties in its final report.

8. The arbitral tribunal shall release to the Parties its final report within one hundred and twenty (120) days from the date of its composition. In cases of urgency, including those relating to perishable goods, the arbitral tribunal shall aim to issue its report to the Parties within sixty (60) days from the date of its composition. When the arbitral tribunal considers that it cannot release its final report within one hundred and twenty (120) days, or within sixty (60) days in cases of urgency, it shall inform the Parties in writing of the reasons for the delay together with an estimate of the period within which it will issue its report. In no case should the period from the composition of an arbitral tribunal to the release of the report to Parties exceed one hundred and eighty (180) days.

9. The final report of the arbitral tribunal shall become a public document within ten (10) days after its release to the Parties.

ARTICLE 100

Suspension and Termination of Proceedings

1. Where the Parties agree, the arbitral tribunal may suspend its work at any time for a period not exceeding twelve (12) months from the date of such agreement. Upon the request of either Party, the arbitral proceeding shall be resumed after such suspension. If the work of the arbitral tribunal has been suspended for more than twelve (12) months, the authority for establishment of the arbitral tribunal shall lapse unless the Parties agree otherwise.

2. The Parties may agree to terminate the proceedings of an arbitral tribunal established under this Agreement before the release of the final report to them, in the event that a mutually satisfactory solution to the dispute has been found.

3. Before the arbitral tribunal makes its decision, it may at any stage of the proceedings propose to the Parties that the dispute be settled amicably.

ARTICLE 101

Implementation

1. The Party complained against shall inform the complaining Party of its intention in respect of implementation of the recommendations and rulings of the arbitral tribunal.

2. If it is impracticable to comply immediately with the recommendations and rulings of the arbitral tribunal, the Party complained against shall have a reasonable period of time in which to do so. The reasonable period of time shall be mutually determined by the Parties or, where the Parties fail to agree on the reasonable period of time within thirty (30) days of the release of the arbitral

tribunal's final report, either Party may refer the matter to the original arbitral tribunal (to the extent this is possible), which shall, following consultations with the Parties, determine the reasonable period of time within thirty (30) days after the date of the referral of the matter to it. When the arbitral tribunal considers that it cannot provide its report within this timeframe, it shall inform the Parties in writing of the reasons for the delay and shall submit its report no later than forty-five (45) days after the date of the referral of the matter to it.

3. Where there is disagreement as to the existence or consistency with this Agreement of measures taken within the reasonable period of time referred to in paragraph 2 to comply with the recommendations of the arbitral tribunal, such dispute shall be referred to the original arbitral tribunal, wherever possible. The arbitral tribunal shall provide its report to the Parties within sixty (60) days after the date of the referral of the matter to it. When the arbitral tribunal considers that it cannot provide its report within this timeframe, it shall inform the Parties in writing of the reasons for the delay and shall submit its report no later than seventy-five (75) days after the date of the referral of the matter to it.

ARTICLE 102

Compensation and Suspension of Concessions or Benefits

1. Compensation and the suspension of concessions or benefits are temporary measures available in the event that the recommendations and rulings are not implemented within a reasonable period of time. However, neither compensation nor the suspension of concessions or benefits is preferred to full implementation of a recommendation to bring a measure into conformity with this Agreement. Compensation is voluntary and, if granted, shall be consistent with this Agreement.

2. If the Party complained against fails to bring the measure found to be inconsistent with this Agreement into compliance with the recommendations of the arbitral tribunal within the reasonable period of time determined pursuant to paragraph 2 of Article 101 (Implementation), that Party shall, if so requested, enter into negotiations with the complaining Party with a view to reaching a mutually satisfactory agreement on any necessary compensatory adjustment.

3. If no mutually satisfactory agreement on compensation has been reached within twenty (20) days after the request of the complaining Party to enter into negotiations on compensatory adjustment, the complaining Party may request the original arbitral tribunal to determine the appropriate level of any suspension of concessions or benefits conferred on the Party which has failed to bring the measure found to be inconsistent with this Agreement into compliance with the recommendations of the arbitral tribunal. The arbitral tribunal shall provide its report to the Parties within thirty (30) days after the date of the referral of the matter to it. When the arbitral tribunal considers that it cannot provide its report

within this timeframe, it shall inform the Parties concerned in writing of the reasons for the delay and shall submit its report no later than forty-five (45) days after the date of the referral of the matter to it. Concessions or benefits shall not be suspended during the course of the arbitral proceedings.

4. Any suspension of concessions or benefits shall be restricted to those accruing under this Agreement to the Party which has failed to bring the measure found to be inconsistent with this Agreement into compliance with the recommendations of the arbitral tribunal.

5. In considering what concessions or benefits to suspend:

- (a) the complaining Party should first seek to suspend concessions or benefits in the same sector or sectors as those affected by the measure or other matter that the arbitral tribunal has found to be inconsistent with this Agreement or to have caused nullification or impairment; and
- (b) the complaining Party may suspend concessions or benefits in other sectors if it considers that it is not practicable or effective to suspend concessions or benefits in the same sector or sectors.

6. The suspension of concessions or benefits shall be temporary and shall only be applied until such time as the measure found to be inconsistent with this Agreement has been removed, or the Party that must implement the arbitral tribunal's recommendations has done so, or a mutually satisfactory solution is reached.

ARTICLE 103 Language

1. All proceedings pursuant to this Chapter shall be conducted in the English language.

2. Any document submitted for use in any proceedings pursuant to this Chapter shall be in the English language. If any original document is not in the English language, the Party submitting it for use in the proceedings pursuant to this Chapter shall provide an English translation of that document.

ARTICLE 104 Expenses

1. Each Party shall bear the costs of its appointed arbitrator and its own expenses and legal costs.

2. The costs of the chair of the arbitral tribunal and other expenses associated with the conduct of its proceedings shall be borne in equal parts by the Parties.

ANNEX 7

RULES AND PROCEDURES FOR ARBITRAL PROCEEDINGS

ANNEX 7
Rules and Procedures for Arbitral Proceedings

1. Before the first substantive meeting of the arbitral tribunal with the Parties, the Parties shall transmit to the arbitral tribunal written submissions in which they present the facts of their case and their arguments.
2. The complaining Party shall submit its first submission in advance of the first submission of the Party complained against unless the arbitral tribunal decides, in fixing the timetable referred to in paragraph 3 of Article 99 (Proceedings of Arbitral Tribunals) and after consultations with the Parties, that the Parties should submit their first submissions simultaneously. When there are sequential arrangements for the submission of first submissions, the arbitral tribunal shall establish a firm time-period for the receipt of the submission of the Party complained against. Any subsequent written submissions shall be submitted simultaneously.
3. At its first substantive meeting with the Parties, the arbitral tribunal shall ask the complaining Party to present its submissions. Subsequently, and still at the same meeting, the Party complained against shall be asked to present its submissions.
4. Formal rebuttals shall be made at the second substantive meeting of the arbitral tribunal. The Party complained against shall have the right to present its submission first, and shall be followed by the complaining Party. The Parties shall submit, prior to the meeting, written rebuttals to the arbitral tribunal.
5. The arbitral tribunal may at any time put questions to the Parties and ask them for explanations either in the course of a meeting with the Parties or in writing.
6. The Parties shall make available to the arbitral tribunal a written version of their oral statements.
7. In the interests of full transparency, the presentations, rebuttals and statements referred to in paragraphs 2 to 6 shall be made in the presence of both Parties. Moreover, each Party's written submissions, including any comments on the draft report, written versions of oral statements and responses to questions put by the arbitral tribunal, shall be made available to the other Party. There shall be no *ex parte* communications with the arbitral tribunal concerning matters under its consideration.
8. The arbitral tribunal may consult experts to obtain their opinions on certain aspects of the matter. With respect to factual issues concerning scientific or

other technical matters raised by a Party, the arbitral tribunal may request advisory reports in writing from an expert or experts. The arbitral tribunal may, at the request of either Party, or on its own volition, select, in consultation with the Parties, scientific or technical experts who shall assist the arbitral tribunal throughout its proceedings but who shall not have the right to vote in respect of any decision to be made by the arbitral tribunal.

CHAPTER 13 EXCEPTIONS

ARTICLE 105 General Exceptions

1. For the purposes of Chapters 3 (Trade in Goods), 4 (Rules of Origin), 5 (Customs Procedures), 6 (Trade Remedies) and 7 (Technical Barriers to Trade, Sanitary and Phytosanitary Measures), Article XX of the GATT 1994 and its interpretive notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapter 8 (Trade in Services), subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination against the other Party, or a disguised restriction on trade in services, nothing in this Agreement shall be construed to prevent the adoption or enforcement by either Party of measures:

- (a) necessary to protect public morals or to maintain public order;¹
- (b) necessary to protect human, animal or plant life or health;
- (c) necessary to secure compliance with laws or regulations which are not inconsistent with this Agreement including those relating to:
 - (i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on services contracts;
 - (ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts;
 - (iii) safety;
- (d) inconsistent with Article 62 (National Treatment), provided that the difference in treatment is aimed at ensuring the equitable or effective² imposition or collection of direct taxes in respect of services or service suppliers of the other Party.

¹ The public order exception may be invoked only where a genuine and sufficiently serious threat is posed to one of the fundamental interests of society.

² Measures that are aimed at ensuring the equitable or effective imposition or collection of direct taxes include measures taken by a Party under its taxation system which:

ARTICLE 106
Security Exceptions

Nothing in this Agreement shall be construed:

- (a) to require a Party to furnish any information, the disclosure of which it considers contrary to its essential security interests; or
- (b) to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:
 - (i) relating to the supply of services as carried out directly or indirectly for the purpose of provisioning a military establishment;
 - (ii) relating to fissionable and fusionable materials or the materials from which they are derived;
 - (iii) taken in time of war or other emergency in international relations; or
 - (iv) relating to protection of critical public infrastructure, including critical communication infrastructure, from deliberate attempts intended to disable or degrade such infrastructures; or

-
- (i) apply to non-resident service suppliers in recognition of the fact that the tax obligation of non-residents is determined with respect to taxable items sourced or located in the Party's territory; or
 - (ii) apply to non-residents in order to ensure the imposition or collection of taxes in the Party's territory; or
 - (iii) apply to non-residents or residents in order to prevent the avoidance or evasion of taxes, including compliance measures; or
 - (iv) apply to consumers of services supplied in or from the territory of the other Party in order to ensure the imposition or collection of taxes on such consumers derived from sources in the Party's territory; or
 - (v) distinguish service suppliers subject to tax on worldwide taxable items from other service suppliers, in recognition of the difference in the nature of the tax base between them; or
 - (vi) determine, allocate or apportion income, profit, gain, loss, deduction or credit of resident persons or branches, or between related persons or branches of the same person, in order to safeguard the Party's tax base.

Tax terms or concepts in sub-paragraph (d) and in this footnote are determined according to tax definitions and concepts, or equivalent or similar definitions and concepts, under the domestic law of the Party taking the measure.

- (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.

ARTICLE 107

Restrictions to Safeguard the Balance-of-Payments

1. In the event of serious balance-of-payments and external financial difficulties or threat thereof, a Party may:

- (a) in the case of trade in goods, adopt restrictive import measures in accordance with the GATT 1994 and the *Understanding on the Balance-of-Payments Provisions of the GATT 1994*;
- (b) in the case of trade in services, adopt or maintain restrictions on which it has undertaken specific commitments, including on payments or transfers for transactions related to such commitments. It is recognised that particular pressures on the balance-of-payments of a Party in the process of economic development or economic transition may necessitate the use of restrictions to ensure, *inter alia*, the maintenance of a level of financial reserves adequate for the implementation of its programme of economic development or economic transition.

2. The restrictions referred to in paragraph 1:

- (a) shall be consistent with the *Articles of Agreement of the International Monetary Fund*;
- (b) shall avoid unnecessary damage to the commercial, economic and financial interests of the other Party;
- (c) shall not exceed those necessary to deal with the circumstances described in paragraph 1;
- (d) shall be temporary and be phased out progressively as the situation specified in paragraph 1 improves.

3. In determining the incidence of such restrictions, the Parties may give priority to economic sectors which are more essential to their economic or development programmes. However, such restrictions shall not be adopted or maintained for the purpose of protecting a particular sector.

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

CHAPTER 14
GENERAL AND FINAL PROVISIONS

ARTICLE 108
Scope of Application

This Agreement shall apply to:

- (a) in respect of the People's Republic of China, the entire customs territory of the People's Republic of China according to the WTO definition at the time of her accession to the WTO on 11 December 2001. For this purpose, for the People's Republic of China, "territory" in this Agreement refers to the customs territory of the People's Republic of China; and
- (b) in respect of the Republic of Singapore, its land territory, internal waters and territorial sea and any maritime area situated beyond the territorial sea which has been or might in the future be designated under its national law, in accordance with international law, as an area within which Singapore may exercise rights with regards to the sea, the sea-bed, the subsoil and the natural resources.

ARTICLE 109
State, Regional and Local Government

In fulfilling its obligations and commitments under this Agreement, each Party shall ensure their observance by regional and local governments and authorities in its territory as well as their observance by non-governmental bodies (in the exercise of powers delegated by central, state, regional or local governments or authorities) within its territory.

ARTICLE 110
Contact Point

Each Party shall designate a contact point to facilitate communications between the Parties on any matter covered by this Agreement. On the request of a Party, the contact point of the requested Party shall facilitate communication with the requesting Party.

ARTICLE 111
Implementation and Review

1. The Parties shall establish an FTA Joint Committee to be chaired jointly by their respective Ministers or their designees, in order to supervise the implementation of this Agreement and also to review this Agreement.

2. The FTA Joint Committee may establish and delegate responsibilities to *ad hoc* and standing committees or working groups based on mutually agreed terms of reference and composition thereof.

3. The FTA Joint Committee shall:

- (a) monitor and review the general functioning of this Agreement;
- (b) review specific matters related to the operation and implementation of this Agreement;
- (c) study and recommend appropriate measures to resolve any issues arising from the implementation or application of any part of this Agreement;
- (d) consider, at either Party's request, further concessions or issues not already dealt with by this Agreement;
- (e) facilitate the avoidance and settlement of disputes arising under this Agreement, including through consultations pursuant to the provisions of Chapter 12 (Dispute Settlement);
- (f) consider and adopt any amendment to this Agreement or other modification to the commitments therein, subject to the completion of necessary domestic legal procedures by each Party;
- (g) as appropriate, issue interpretations of this Agreement;
- (h) consider ways to further the objectives of this Agreement; and/or
- (i) take such other actions as the Parties may agree.

4. Unless the Parties otherwise agree, the FTA Joint Committee shall convene:

- (a) within a year of the date of entry into force of this Agreement and then in regular session every year, with such sessions to be held alternately in the territory of each Party; and
- (b) in special session within thirty (30) days of the request of a Party, with such sessions to be held in the territory of the other Party or at such location as may be agreed by the Parties.

5. Each Party shall treat any confidential information exchanged in relation to a meeting of the FTA Joint Committee on the same basis as the Party providing the information.

6. The FTA Joint Committee may, as it deems necessary, refer any matter arising under this Agreement, for joint consideration and decision by higher authorities.

ARTICLE 112
Relation to Other Agreements

1. The Parties affirm their existing rights and obligations with respect to each other under existing bilateral and multilateral agreements to which both Parties are parties, including the WTO Agreement.

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

ARTICLE 113
Annexes

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

ARTICLE 114
Amendments

This Agreement may be amended by agreement in writing by the Parties.

ARTICLE 115
Entry into Force, Duration and Termination

1. This Agreement shall enter into force on the 30th day after the date on which the Parties have exchanged written notifications confirming the completion of their respective domestic procedures for the entry into force of this Agreement. The Parties shall complete their respective domestic procedures, and give their respective written notifications, to enable the entry into force of this Agreement by 1 January 2009.

2. Either Party may terminate this Agreement by written notification to the other Party, and such termination shall take effect six (6) months after the date of the notification.

3. Within thirty (30) days of delivery of a notification under paragraph 2, either Party may request consultations regarding whether the termination of any provision of this Agreement should take effect at a later date than provided under paragraph 2. Such consultations shall commence within thirty (30) days of a Party's delivery of such request.

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

Done at Beijing, this 23rd day of October 2008, in duplicate in both the Chinese and English languages, all texts being equally authentic.

FOR THE GOVERNMENT OF
THE PEOPLE'S REPUBLIC OF CHINA

FOR THE GOVERNMENT OF
THE REPUBLIC OF SINGAPORE



MINISTER FOR TRADE AND INDUSTRY
SINGAPORE

6 July 2012

Gao Hucheng
China International Trade Representative and Vice Minister of Commerce
People's Republic of China

Your Excellency,

In connection with the review of the *Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Singapore* signed on 23 October 2008 ("China-Singapore FTA"), I have the honour to confirm the following agreement reached by China and Singapore with respect to the scope of banking services under Chapter 8 (Trade in Services) of the China-Singapore FTA:

1 A bank licence with Qualifying Full Bank ("QFB") privileges in Singapore shall be granted by the relevant Party to each of 2 eligible Chinese banks as soon as reasonably practicable from the receipt of both the Chinese banks' applications. These 2 eligible Chinese banks must have been licensed to carry on banking business in Singapore immediately before the date of this letter and satisfy the relevant admission criteria under Singapore law. In particular, any Chinese bank with QFB privileges is allowed to:

- (a) establish up to 25 customer service locations;
- (b) establish an ATM network among QFBs;
- (c) provide debit services through an Electronic Funds Transfer at Point of Sale ("EFTPOS") network;
- (d) provide Supplementary Retirement Scheme accounts and Central Provident Fund Investment Scheme ("CPFIS") accounts; and
- (e) accept fixed deposits under the CPFIS and Central Provident Fund Minimum Sum Scheme

in Singapore.



MINISTER FOR TRADE AND INDUSTRY
SINGAPORE

2 One Chinese bank with QFB privileges in Singapore shall be authorized by the relevant Party as a clearing bank for Renminbi in Singapore as soon as reasonably practicable after the granting of the bank licence with QFB privileges to both of the 2 eligible Chinese banks.

3 Subject to the prudential law, regulations and rules set in China, China shall process expeditiously all applications made by DBS Bank (China) Limited, OCBC Bank (China) Limited and United Overseas Bank (China) Limited, respectively, for the establishment of branches and sub-branches in China, with such prudential law, regulations and rules for the establishment of such branches and sub-branches to be applied on an equitable, non-discriminatory and good faith basis, as and when such applications are received.

4 I have the honour to propose that this agreement as set out in this letter shall form an integral part of the China-Singapore FTA.

Sincerely,

A handwritten signature in black ink, appearing to read 'Lim Hng Kiang'.

LIM HNG KIANG

Minister for Trade and Industry

Republic of Singapore

6 July 2012

Lim Hng Kiang
Minister for Trade and Industry
Republic of Singapore

Your Excellency,

I refer to your letter on 6 July 2012, which reads:

“In connection with the review of the Free Trade Agreement between the Government of the People’s Republic of China and the Government of the Republic of Singapore signed on 23 October 2008 (“China-Singapore FTA”), I have the honour to confirm the following agreement reached by China and Singapore with respect to the scope of banking services under Chapter 8 (Trade in Services) of the China-Singapore FTA:

1 A bank licence with Qualifying Full Bank (“QFB”) privileges in Singapore shall be granted by the relevant Party to each of 2 eligible Chinese banks as soon as reasonably practicable from the receipt of both the Chinese banks’ applications. These 2 eligible Chinese banks must have been licensed to carry on banking business in Singapore immediately before the date of this letter and satisfy the relevant admission criteria under Singapore law. In particular, any Chinese bank with QFB privileges is allowed to:

- (a) establish up to 25 customer service locations;*
- (b) establish an ATM network among QFBs;*
- (c) provide debit services through an Electronic Funds Transfer at Point of Sale (“EFTPOS”) network;*
- (d) provide Supplementary Retirement Scheme accounts and Central Provident Fund Investment Scheme (“CPFIS”) accounts; and*

(e) *accept fixed deposits under the CPFIS and Central Provident Fund Minimum Sum Scheme*

in Singapore.

2 *One Chinese bank with QFB privileges in Singapore shall be authorized by the relevant Party as a clearing bank for Renminbi in Singapore as soon as reasonably practicable after the granting of the bank licence with QFB privileges to both of the 2 eligible Chinese banks.*

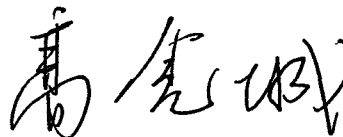
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4 *I have the honour to propose that this agreement as set out in this letter shall form an integral part of the China-Singapore FTA."*

I have the honour to confirm that this agreement in your letter is acceptable to the Government of China, and that your letter and this reply shall form an integral part of the *Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Singapore.*

Sincerely,

GAO HUCHENG



China International Trade Representative

and Vice Minister of Commerce

People's Republic of China



MINISTER FOR TRADE AND INDUSTRY
SINGAPORE

23 October 2008

Chen Deming
Minister of Commerce
People's Republic of China

Your Excellency,

I have the honour to confirm the following understanding reached by China and Singapore with respect to the implementation of Chapter 9 (Movement of Natural Persons) and Annex 6 (Commitments on Temporary Entry of Natural Persons) of the *Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Singapore* (the "Agreement").

Singapore intends to require all persons seeking entry as intra-corporate transferees and contractual service suppliers under the Agreement to meet certain salary criteria. China and Singapore agree that this requirement does not constitute a violation of Article 81 (General Principles for Grant of Temporary Entry) of the Agreement.

I have the honour to propose that this understanding be treated as an integral part of the Agreement.

Sincerely,

Lim Hng Kiang

LIM HNG KIANG

中华人民共和国商务部

MINISTRY OF COMMERCE OF THE PEOPLE'S REPUBLIC OF CHINA
2, DONG CHANG'AN STREET, BEIJING, CHINA 100731

23 October 2008

Lim Hng Kiang
Minister for Trade and Industry
Republic of Singapore

Your Excellency,

I have the honour to confirm the receipt of your letter dated 23rd, which reads as follows:

"I have the honour to confirm the following understanding reached by China and Singapore with respect to the implementation of Chapter 9 (Movement of Natural Persons) and Annex 6 (Commitments on Temporary Entry of Natural Persons) of the *Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Singapore* (the 'Agreement').

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I have the honour to propose that this understanding be treated as an integral part of the Agreement."

I have the further honour to confirm that this understanding is shared by my Government and constitutes an integral part of the *Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Singapore*.

Sincerely,

Chen Deming
Minister of Commerce
People's Republic of China

中华人民共和国商务部

MINISTRY OF COMMERCE OF THE PEOPLE'S REPUBLIC OF CHINA
2, DONG CHANG'AN STREET, BEIJING, CHINA 100731

23 October 2008

Lim Hng Kiang
Minister for Trade and Industry
Republic of Singapore

Your Excellency,

I have the honour to confirm the receipt of your letter dated 23rd, which reads as follows:

"I have the honour to confirm the following understanding reached by China and Singapore with respect to the recognition of academic degrees for the purposes of Chapter 8 (Trade in Services) of the *Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Singapore* (the 'Agreement'):

1 China commits to recognise the academic degrees of medicine granted by 2 Singaporean medical schools, which meet China's criteria for recognising such degrees. For this purpose, the Ministry of Education of China may conduct study visits to Singaporean medical schools.

2 Singapore commits to recognise the academic degrees of Traditional Chinese Medicine ('TCM') granted by 2 Chinese TCM Universities, to be selected by the Singapore Traditional Chinese Medicine Practitioners Board ('TCMPB'), that meet the TCMPB's criteria for recognising such degrees. For this purpose, the TCMPB and the relevant Singapore authorities may conduct study visits to Chinese TCM universities.

3 The Chinese universities approved by the TCMPB may conduct TCM External Degree Programmes in Singapore, subject to registration requirements. The degrees or diplomas must be awarded in the name of the TCMPB-approved foreign university.

I have the honour to propose that this understanding be treated as an integral part of the Agreement."

I have the further honour to confirm that this understanding is shared by my Government and constitutes an integral part of the *Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Singapore*.

Sincerely,

Chen Deming
Minister of Commerce
People's Republic of China

中华人民共和国商务部

MINISTRY OF COMMERCE OF THE PEOPLE'S REPUBLIC OF CHINA
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23 October 2008

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Sincerely,

Chen Deming
Minister of Commerce
People's Republic of China