



15 Disember 2025  
15 December 2025  
P.U. (A) 427

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH DUTI KASTAM (BARANG-BARANG  
DI BAWAH PERJANJIAN PERKONGSIAN EKONOMI  
KOMPREHENSIF ANTARA KERAJAAN NEGARA-NEGARA  
ANGGOTA ASEAN DAN JEPUN) (PINDAAN) 2025

*CUSTOMS DUTIES (GOODS UNDER THE AGREEMENT ON  
COMPREHENSIVE ECONOMIC PARTNERSHIP AMONG THE  
GOVERNMENT OF THE MEMBER STATES OF THE ASEAN  
AND JAPAN) (AMENDMENT) ORDER 2025*

DISIARKAN OLEH/  
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ATTORNEY GENERAL'S CHAMBERS

AKTA KASTAM 1967

PERINTAH DUTI KASTAM (BARANG-BARANG DI BAWAH PERJANJIAN PERKONGSIAN EKONOMI KOMPREHENSIF ANTARA KERAJAAN NEGARA-NEGARA ANGGOTA ASEAN DAN JEPUN) (PINDAAN) 2025

PADA menjalankan kuasa yang diberikan oleh subseksyen 11(1) Akta Kastam 1967 [*Akta 235*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Kastam (Barang-Barang di bawah Perjanjian Perkongsian Ekonomi Komprehensif antara Kerajaan Negara-Negara Anggota ASEAN dan Jepun) (Pindaan) 2025**.

(2) Perintah ini mula berkuat kuasa pada 16 Disember 2025.

**Pindaan perenggan 3**

2. Perintah Duti Kastam (Barang-Barang di bawah Perjanjian Perkongsian Ekonomi Komprehensif antara Kerajaan Negara-Negara Anggota ASEAN dan Jepun) 2020 [*P.U. (A) 191/2020*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam perenggan 3—

(a) dalam subperenggan (2), dengan menggantikan perkataan “Perintah Duti Kastam 2017 [*P.U. (A) 5/2017*]” dengan perkataan “Perintah Duti Kastam 2025 [*P.U. (A) 384/2025*]”; dan

(b) dalam subperenggan (4), dengan menggantikan perkataan “Perintah Duti Kastam 2017” dengan perkataan “Perintah Duti Kastam 2025”.

**Penggantian perenggan 4**

3. Perintah ibu dipinda dengan menggantikan perenggan 4 dengan perenggan yang berikut:

**“Pengiraan duti import**

4. Bagi maksud penentuan duti import yang dilevi di bawah perenggan 3, duti import hendaklah dikira mengikut peratusan nilai barang-barang itu sebagaimana yang ditetapkan di bawah Peraturan-Peraturan Kastam (Kaedah Penilaian) 1999 [*P.U. (A) 507/1999*].”.

**Penggantian perenggan 5**

4. Perintah ibu dipinda dengan menggantikan perenggan 5 dengan perenggan yang berikut:

**“Penjenisan barang-barang**

5. Penjenisan barang-barang yang dinyatakan dalam Jadual Pertama dan Jadual Kedua hendaklah mematuhi Rukun Tafsiran Am Sistem Berharmonis sebagaimana yang dinyatakan dalam perenggan 4 Perintah Duti Kastam 2025.”.

**Pindaan Jadual Pertama**

5. Perintah ibu dipinda dalam Jadual Pertama dengan menggantikan *Appendix “B”* dengan *appendix* yang berikut:

CUSTOMS ACT 1967

CUSTOMS DUTIES (GOODS UNDER THE AGREEMENT ON COMPREHENSIVE ECONOMIC PARTNERSHIP AMONG THE GOVERNMENT OF THE MEMBER STATES OF THE ASEAN AND JAPAN) (AMENDMENT) ORDER 2025

IN exercise of the powers conferred by subsection 11(1) of the Customs Act 1967 [*Act 235*], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Customs Duties (Goods under the Agreement on Comprehensive Economic Partnership among the Government of the Member States of the ASEAN and Japan) (Amendment) Order 2025**.

(2) This Order comes into operation on 16 December 2025.

**Amendment of paragraph 3**

2. The Customs Duties (Goods under the Agreement on Comprehensive Economic Partnership among the Government of the Member States of the ASEAN and Japan) Order 2020 [*P.U. (A) 191/2020*], which is referred to as the “principal Order” in this Order, is amended in paragraph 3—

(a) in subparagraph (2), by substituting for the words “Customs Duties Order 2017 [*P.U. (A) 5/2017*]” the words “Customs Duties Order 2025 [*P.U. (A) 384/2025*]”; and

(b) in subparagraph (4), by substituting for the words “Customs Duties Order 2017” the words “Customs Duties Order 2025”.

**Substitution of paragraph 4**

3. The principal Order is amended by substituting for paragraph 4 the following paragraph:

**“Calculation of import duty**

4. For the purpose of determining the import duty levied under paragraph 3, the import duty shall be calculated according to the percentage of the value of the goods as prescribed under the Customs (Rules of Valuation) Regulations 1999 [*P.U. (A) 507/1999*].”.

**Substitution of paragraph 5**

4. The principal Order is amended by substituting for paragraph 5 the following paragraph:

**“Classification of goods**

5. The classification of goods specified in the First Schedule and the Second Schedule shall comply with the General Rules for the Interpretation of the Harmonized System as specified in paragraph 4 of the Customs Duties Order 2025.”.

**Amendment of First Schedule**

5. The principal Order is amended in the First Schedule by substituting for Appendix “B” the following appendix:

## PRODUCT SPECIFIC RULES

1. For the purposes of the product specific rules set out in this Annex, the term:
  - (a) “RVC 40%” means that the good has a regional value content, calculated using the formula set out in Article 27, of not less than forty (40) per cent, and the final process of production has been performed in a Party;  
  
Note: For the purposes of this Annex, subparagraph 2(a) of Article 27 shall apply.
  - (b) “CC” denotes a change to the chapter, heading or subheading from any other chapter. This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level (i.e. a change in chapter) of HS;
  - (c) “CTH” denotes a change to the chapter, heading or subheading from any other heading. This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level (i.e. a change in heading) of HS;
  - (d) “CTSH” denotes a change to the chapter, heading or subheading from any other subheading. This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level (i.e. a change in subheading) of HS; and
  - (e) “WO” means that the good is wholly obtained or produced entirely in a Party as defined in Article 25.
2. This Annex is based on the Harmonized System as amended on 1 January 2017.

3. For the purposes of subparagraph 1(b) of Article 28, the following shall apply:

(a) in the case of a good classified under subheadings 1803.10, 1803.20 and 1805.00 of the HS, the total value of non-originating materials used in its production that have not undergone the required CTC does not exceed ten (10) per cent of the FOB; and

(b) in the case of a good classified under subheading 2103.90 of the HS, the total value of non-originating materials used in its production that have not undergone the required CTC does not exceed seven (7) per cent of the FOB.

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
Section I Live animals; animal products				
01			Live animals	CC
02			Meat and edible meat offal	CC except from chapter 1.
03			Fish and crustaceans, molluscs and other aquatic invertebrates	CC
04			Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	CC
05			Products of animal origin, not elsewhere specified or included	CC
Section II Vegetable products				
06			Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	CC
07			Edible vegetables and certain roots and tubers	CC
08			Edible fruit and nuts; peel of citrus fruit or melons	CC
09			Coffee, tea, maté and spices	
	09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
			- Coffee, not roasted:	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
		0901.11	-- Not decaffeinated	CC
		0901.12	-- Decaffeinated	CC
			- Coffee roasted:	
		0901.21	-- Not decaffeinated	RVC 40%
		0901.22	-- Decaffeinated	RVC 40%
		0901.90	- Other	CC
	09.02		Tea, whether or not flavoured.	CC
	09.03	0903.00	Maté.	CC
	09.04		Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	
			- Pepper:	
		0904.11	-- Neither crushed nor ground	CC
		0904.12	-- Crushed or ground	CTSH
			- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	
		0904.21	-- Dried, neither crushed nor ground	CC
		0904.22	-- Crushed or ground	CC
	09.05		Vanilla.	CC
	09.06		Cinnamon and cinnamon-tree flowers.	
			- Neither crushed nor ground:	
		0906.11	-- Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)	CC
		0906.19	-- Other	CC
		0906.20	- Crushed or ground	CTSH
	09.07		Cloves (whole fruit, cloves and stems).	CC
	09.08		Nutmeg, mace and cardamoms.	CC
	09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	CC
	09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
			- Ginger:	
		0910.11	-- Neither crushed nor ground	CC
		0910.12	-- Crushed or ground	CC
		0910.20	- Saffron	CC
		0910.30	- Turmeric (curcuma)	CC
			- Other spices:	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
		0910.91	-- Mixtures referred to in Note 1(b) to this Chapter	- For Curry: CTSH;  or  No required CTC, provided that the final process of production has been performed in a Party from non-originating materials of this subheading (other than curry). - For others: CTSH
		0910.99	-- Other	CC
10			Cereals	CC
11			Products of the milling industry; malt; starches; inulin; wheat gluten	
	11.01	1101.00	Wheat or meslin flour.	CC
	11.02		Cereal flours other than of wheat or meslin.	CC
	11.03		Cereal groats, meal and pellets.	CC
	11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	CC
	11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.	CC except from chapter 7.
	11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	
		1106.10	- Of the dried leguminous	CC

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			vegetables of heading 07.13	
		1106.20	- Of sago or of roots or tubers of heading 07.14	CC except from chapter 7.
		1106.30	- Of the products of Chapter 8	CC except from chapter 8.
	11.07		Malt, whether or not roasted.	CC
	11.08		Starches; inulin.	CC
	11.09	1109.00	Wheat gluten, whether or not dried.	CC
12			Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	CC
13			Lac; gums, resins and other vegetable saps and extracts	CC
14			Vegetable plaiting materials; vegetable products not elsewhere specified or included	CC
Section III Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes				
15			Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	
	15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	CC
	15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.	CC
	15.03	1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	CC
	15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	CC
	15.05	1505.00	Wool grease and fatty substances derived therefrom (including lanolin).	CC
	15.06	1506.00	Other animal fats and oils and their fractions, whether or not	CC

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			refined, but not chemically modified.	
	15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	CC
	15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
		1508.10	- Crude oil	CC
		1508.90	- Other	CTSH
	15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.	
		1509.10	- Virgin	CC
		1509.90	- Other	CTSH
	15.10	1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	CC
	15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.	CC
	15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	
			- Sunflower-seed or safflower oil and fractions thereof:	
		1512.11	-- Crude oil	CC
		1512.19	-- Other	CTSH
			- Cotton-seed oil and its fractions:	
		1512.21	-- Crude oil, whether or not gossypol has been removed	CC
		1512.29	-- Other	CC
	15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	CC
	15.14		Rape, colza or mustard oil and fractions thereof, whether or not	CC

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			refined, but not chemically modified.	
	15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	CC
	15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	CTH
	15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.	CTH
	15.18	1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	CTH
	15.20	1520.00	Glycerol, crude; glycerol waters and glycerol lyes.	CTH
	15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	CTH
	15.22	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	CTH
Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes				
16			Preparations of meat, of fish or of	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			crustaceans, molluscs or other aquatic invertebrates	
	16.01	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	CC except from chapter 1 or 2.
	16.02		Other prepared or preserved meat, meat offal or blood.	
		1602.10	- Homogenised preparations	CC except from chapter 1 or 2.
		1602.20	- Of liver of any animal	CC
			- Of poultry of heading 01.05:	
		1602.31	-- Of turkeys	CC except from chapter 1 or 2.
		1602.32	-- Of fowls of the species <i>Gallus domesticus</i>	CC
		1602.39	-- Other	CC
			- Of swine:	
		1602.41	-- Hams and cuts thereof	CC except from chapter 1 or 2.
		1602.42	-- Shoulders and cuts thereof	CC except from chapter 1 or 2.
		1602.49	-- Other, including mixtures	CC except from chapter 1 or 2.
		1602.50	- Of bovine animals	CC except from chapter 1 or 2.
		1602.90	- Other, including preparations of blood of any animal	CC
	16.03	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	CC
	16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
			- Fish, whole or in pieces, but not minced:	
		1604.11	-- Salmon	CC except from chapter 3.
		1604.12	-- Herrings	CC except from chapter 3.
		1604.13	-- Sardines, sardinella and brisling or sprats	CC
		1604.14	-- Tunas, skipjack and bonito	CC except from

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			( <i>Sarda spp.</i> )	chapter 3.
		1604.15	-- Mackerel	CC except from chapter 3.
		1604.16	-- Anchovies	CC except from chapter 3.
		1604.17	-- Eels	CC except from chapter 3.
		1604.18	-- Shark fins	CC except from chapter 3.
		1604.19	-- Other	CC except from chapter 3.
		1604.20	- Other prepared or preserved fish	CC except from chapter 3.
			- Caviar and caviar substitutes:	
		1604.31	-- Caviar	CC
		1604.32	-- Caviar substitutes	CC
	16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
		1605.10	- Crab	CC except from chapter 3.
			- Shrimps and prawns:	
		1605.21	-- Not in airtight container	CC
		1605.29	-- Other	CC
		1605.30	- Lobster	CC except from chapter 3.
		1605.40	- Other crustaceans	CC
			- Molluscs:	
		1605.51	-- Oysters	CC except from chapter 3.
		1605.52	-- Scallops, including queen scallops	CC except from chapter 3.
		1605.53	-- Mussels	CC except from chapter 3.
		1605.54	-- Cuttle fish and squid	CC except from chapter 3.
		1605.55	-- Octopus	CC except from chapter 3.
		1605.56	-- Clams, cockles and arkshells	CC except from chapter 3.
		1605.57	-- Abalone	CC except from chapter 3.
		1605.58	-- Snails, other than sea snails	CC except from

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
				chapter 3.
		1605.59	-- Other	CC except from chapter 3.
			- Other aquatic invertebrates:	
		1605.61	-- Sea cucumbers	CC except from chapter 3.
		1605.62	-- Sea urchins	CC except from chapter 3.
		1605.63	-- Jellyfish	CC except from chapter 3.
		1605.69	-- Other	CC except from chapter 3.
17			Sugars and sugar confectionery	
	17.01		Cane or beet sugar and chemically pure sucrose, in solid form.	CC except from chapter 12.
	17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	
			- Lactose and lactose syrup:	
		1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	CC except from chapter 4.
		1702.19	-- Other	CC except from chapter 4.
		1702.20	- Maple sugar and maple syrup	CC
		1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	CC except from chapter 11 or 12.
		1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	CC except from chapter 11 or 12.
		1702.50	- Chemically pure fructose	CC except from chapter 11 or 12.
		1702.60	- Other fructose and fructose	CC except from

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	chapter 11 or 12.
		1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	CC
	17.03		Molasses resulting from the extraction or refining of sugar.	CC except from chapter 12.
	17.04		Sugar confectionery (including white chocolate), not containing cocoa.	
		1704.10	- Chewing gum, whether or not sugar-coated	RVC 40%
		1704.90	- Other	CC
18			Cocoa and cocoa preparations	
	18.01	1801.00	Cocoa beans, whole or broken, raw or roasted.	CC
	18.02	1802.00	Cocoa shells, husks, skins and other cocoa waste.	CC
	18.03		Cocoa paste, whether or not defatted.	CC
	18.04	1804.00	Cocoa butter, fat and oil.	CTH
	18.05	1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	CC
	18.06		Chocolate and other food preparations containing cocoa.	CC
19			Preparations of cereals, flour, starch or milk; pastrycooks' products	
	19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted	CC

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			basis, not elsewhere specified or included.	
	19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	CC
	19.03	1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	CC except from chapter 11.
	19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	CC
	19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
		1905.10	- Crispbread	CC
		1905.20	- Gingerbread and the like	CC
			- Sweet biscuits; waffles and wafers:	
		1905.31	-- Sweet biscuits	CC
		1905.32	-- Waffles and wafers	CC
		1905.40	- Rusks, toasted bread and similar toasted products	CC
		1905.90	- Other	CC except from heading 11.05.
20			Preparations of vegetables, fruit, nuts or other parts of plants	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
	20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	CC except from chapter 7 or 8.
	20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	CC except from chapter 7.
	20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	CC except from chapter 7.
	20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	CC except from chapter 7.
	20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	CC except from chapter 7.
	20.06	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	CC except from chapter 7 or 8.
	20.07		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
		2007.10	- Homogenised preparations	CC except from chapter 8.
			- Other:	
		2007.91	-- Citrus fruit	CC except from chapter 8.
		2007.99	-- Other	CC except from chapter 7 or 8.
	20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
			- Nuts, ground-nuts and other	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			seeds, whether or not mixed together:	
		2008.11	-- Ground-nuts	CC except from chapter 12.
		2008.19	-- Other, including mixtures	CC except from chapter 8.
		2008.20	- Pineapples	CC except from chapter 8.
		2008.30	- Citrus fruit	CC except from chapter 8.
		2008.40	- Pears	CC except from chapter 8.
		2008.50	- Apricots	CC except from chapter 8.
		2008.60	- Cherries	CC except from chapter 8.
		2008.70	- Peaches, including nectarines	CC except from chapter 8.
		2008.80	- Strawberries	CC except from chapter 8.
			- Other, including mixtures other than those of subheading 2008.19:	
		2008.91	-- Palm hearts	CC except from chapter 8.
		2008.93	-- Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> )	CC
		2008.97	-- Mixtures	CC except from chapter 8.
		2008.99	-- Other	CC except from ume of subheadings 0810.90 and 0812.90, or taro of subheading 0714.90.
	20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	CC

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
21			Miscellaneous edible preparations	
	21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
			- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
		2101.11	-- Extracts, essences and concentrates	CC
		2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	CC
		2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	CC
		2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CC except from chapter 10 or 19.
	21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	CC
	21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
		2103.10	- Soya sauce	CC
		2103.20	- Tomato ketchup and other tomato sauces	CC except from chapter 7 or 20.
		2103.30	- Mustard flour and meal and prepared mustard	CC

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
		2103.90	- Other	CC
	21.04		Soups and broths and preparations therefor; homogenised composite food preparations.	CC
	21.05	2105.00	Ice cream and other edible ice, whether or not containing cocoa.	CC
	21.06		Food preparations not elsewhere specified or included.	
		2106.10	- Protein concentrates and textured protein substances	CC
		2106.90	- Other	RVC 40%
22			Beverages, spirits and vinegar	
	22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	CC
	22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
		2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	CC
			- Other:	
		2202.91	-- Non-alcoholic beer	RVC 40%
		2202.99	-- Other	RVC 40%
	22.03	2203.00	Beer made from malt.	CTH
	22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	CC
	22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	CC
	22.06	2206.00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented	CC

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
	22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.	CC
	22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.	
		2208.20	- Spirits obtained by distilling grape wine or grape marc	RVC 40% or CTH except from heading 22.07.
		2208.30	- Whiskies	RVC 40% or CTH except from heading 22.07.
		2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products	RVC 40% or CTH except from heading 22.07.
		2208.50	- Gin and Geneva	RVC 40% or CTH except from heading 22.07.
		2208.60	- Vodka	RVC 40% or CTH except from heading 22.07.
		2208.70	- Liqueurs and cordials	RVC 40% or CTH except from heading 22.07.
		2208.90	- Other	RVC 40% and CTH for saké compound or cooking saké (Mirin).

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
				CC except from chapter 8 or 20 for beverage with a basis of fruits, of an alcoholic strength by volume of less than 1%.  CTH except from heading 22.07 for any other good.
	22.09	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	CC
23			Residues and waste from the food industries; prepared animal fodder	
	23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	CTH
	23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	CTH
	23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	CTH
	23.04	2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	CTH
	23.05	2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	CTH
	23.06		Oil-cake and other solid residues,	CTH

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	
	23.07	2307.00	Wine lees; argol.	CTH
	23.08	2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	CTH
	23.09		Preparations of a kind used in animal feeding.	RVC 40%
24			Tobacco and manufactured tobacco substitutes	
	24.01		Unmanufactured tobacco; tobacco refuse.	
		2401.10	- Tobacco, not stemmed/stripped	CC
		2401.20	- Tobacco, partly or wholly stemmed/stripped	CC
		2401.30	- Tobacco refuse	CTSH
	24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	CTH
	24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	CTH
<b>Section V Mineral products</b>				
25			Salt; sulphur; earths and stone; plastering materials, lime and cement	
	25.01	2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	CC
<b>Section VI Products of the chemical or allied industries</b>				
29			Organic chemicals	
	29.05		Acyclic alcohols and their	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			halogenated, sulphonated, nitrated or nitrosated derivatives.	
			- Other polyhydric alcohols:	
		2905.44	-- D-glucitol (sorbitol)	CTH except from heading 17.02.
	29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			- Cyclanic, cyclenic or cycloterpenic:	
		2906.11	-- Menthol	CC except from chapter 33.
	29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
		2918.14	-- Citric acid	CC except from chapter 17 or 23.
		2918.15	-- Salts and esters of citric acid	CC except from chapter 17 or 23.
	29.40	2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	CTH except from heading 17.02.
35			Albuminoidal substances; modified starches; glues; enzymes	
	35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	
			- Egg albumin:	
		3502.11	-- Dried	CC except from chapter 4.
		3502.19	-- Other	CC except from chapter 4.
		3502.20	- Milk albumin, including concentrates of two or more whey proteins	CTH
		3502.90	- Other	CTH
	35.03	3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	CTH
	35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	CTH
38			Miscellaneous chemical products	
	38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	
		3809.10	- With a basis of amylaceous substances	CTH except from heading 11.08 or 35.05.
	38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			elsewhere specified or included.	
		3824.60	- Sorbitol other than that of subheading 2905.44	CTH except from heading 17.02.
Section VIII Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)				
Chapter 41			Raw hides and skins (other than furskins) and leather	CC
42			Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	CC
43			Furskins and artificial fur; manufactures thereof	
	43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	CC
	43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.	CC
	43.03		Articles of apparel, clothing accessories and other articles of furskin.	
		4303.10	- Articles of apparel and clothing accessories	CTH except from heading 43.02.
		4303.90	- Other	CC
	43.04	4304.00	Artificial fur and articles thereof.	CC
Section IX Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork				
44			Wood and articles of wood; wood charcoal	
	44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and	CTH

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	
	44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	CTH
	44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	CTH
	44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	CTH
	44.05	4405.00	Wood wool; wood flour.	CTH
	44.06		Railway or tramway sleepers (cross-ties) of wood.	CTH
	44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm.	CTH
	44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6mm.	CTH
	44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	CTH

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
	44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	CTH
	44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	CTH
	44.12		Plywood, veneered panels and similar laminated wood.	CTH except from heading 44.07 or 44.08.
	44.13	4413.00	Densified wood, in blocks, plates, strips or profile shapes.	CTH
	44.14	4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	CTH
	44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	CTH
	44.16	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	CTH
	44.17	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	CTH
	44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	CTH
	44.19		Tableware and kitchenware, of wood.	CTH
	44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in	CTH

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			Chapter 94.	
	44.21		Other articles of wood.	CTH
46			Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	
	46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
			- Mats, matting and screens of vegetable materials:	
		4601.21	-- Of bamboo	CC except from igusa of subheading 1401.90.
		4601.22	-- Of rattan	CC except from igusa of subheading 1401.90.
		4601.29	-- Other	CC except from igusa of subheading 1401.90.
			- Other:	
		4601.92	-- Of bamboo	CC except from igusa of subheading 1401.90.
		4601.93	-- Of rattan	CC except from igusa of subheading 1401.90.
		4601.94	-- Of other vegetable materials	CC except from igusa of subheading 1401.90.
Section XI Textiles and textile articles				
Note: See the notes to this section				

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
50			Silk	
	50.01	5001.00	Silk-worm cocoons suitable for reeling.	CC
	50.02	5002.00	Raw silk (not thrown).	CTH
	50.03	5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	CTH
	50.04	5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	CTH
	50.05	5005.00	Yarn spun from silk waste, not put up for retail sale.	CTH except from heading 50.06.
	50.06	5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	CTH except from heading 50.05.
	50.07		Woven fabrics of silk or of silk waste.	CTH, provided that, where non-originating materials of heading 50.04 through 50.06 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties;  or  No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 50.07 is woven

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
				entirely in one or more of the Parties.
51			Wool, fine or coarse animal hair; horsehair yarn and woven fabric	
	51.01		Wool, not carded or combed.	CC
	51.02		Fine or coarse animal hair, not carded or combed.	CC
	51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	CC
	51.04	5104.00	Garnetted stock of wool or of fine or coarse animal hair.	CC
	51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	CC
	51.06		Yarn of carded wool, not put up for retail sale.	CTH except from heading 51.06 through 51.10.
	51.07		Yarn of combed wool, not put up for retail sale.	CTH except from heading 51.06 through 51.10.
	51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.	CTH except from heading 51.06 through 51.10.
	51.09		Yarn of wool or of fine animal hair, put up for retail sale.	CTH except from heading 51.06 through 51.10.
	51.10	5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	CTH except from heading 51.06 through 51.10.
	51.11		Woven fabrics of carded wool or of carded fine animal hair.	CTH except from heading 51.11 through 51.13, provided
	51.12		Woven fabrics of combed wool or of combed fine animal hair.	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
	51.13	5113.00	Woven fabrics of coarse animal hair or of horsehair.	that, where non-originating materials of heading 51.06 through 51.10 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties;  or  No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 51.11 through 51.13 is woven entirely in one or more of the Parties.
52			Cotton	
	52.01	5201.00	Cotton, not carded or combed.	CC
	52.02		Cotton waste (including yarn waste and garnetted stock).	CC
	52.03	5203.00	Cotton, carded or combed.	CC
	52.04		Cotton sewing thread, whether or not put up for retail sale.	CTH except from heading 52.04 through 52.07, provided that, where non-originating materials of heading 52.03
	52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
	52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	are used, each of the non-originating materials is carded or combed entirely in one or more of the Parties.
	52.07		Cotton yarn (other than sewing thread) put up for retail sale.	
	52.08		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m <sup>2</sup> .	CTH except from heading 52.08 through 52.12, provided that, where non-originating materials of heading 52.04 through 52.07 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties;  or  No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 52.08 through 52.12 is woven entirely in one or more of the Parties.
	52.09		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m <sup>2</sup> .	
	52.10		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m <sup>2</sup> .	
	52.11		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m <sup>2</sup> .	
	52.12		Other woven fabrics of cotton.	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
53			Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	
	53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	CC
	53.02		True hemp ( <i>Cannabis sativa L.</i> ), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	CC
	53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	CC
	53.05	5305.00	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i> ), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	CC
	53.06		Flax yarn.	CTH except from heading 53.06 through 53.08.
	53.07		Yarn of jute or of other textile bast fibres of heading 53.03.	CTH except from heading 53.06 through 53.08.
	53.08		Yarn of other vegetable textile fibres; paper yarn.	CTH except from heading 53.06 through 53.08.
	53.09		Woven fabrics of flax.	CTH except from heading 53.09 through 53.11, provided
	53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.	
	53.11	5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of	that, where non-originating

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			paper yarn.	materials of heading 53.06 through 53.08 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties;  or  No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 53.09 through 53.11 is woven entirely in one or more of the Parties.
54			Man-made filaments; strip and the like of man-made textile materials	
	54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.	CC
	54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	CC
	54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	CC

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
	54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.	CC
	54.05	5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5mm.	CC
	54.06	5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	CC
	54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	CTH except from heading 54.07 or 54.08, provided that,
	54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	where non-originating materials of heading 54.01 through 54.06 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties;  or  No required CTC, provided that the good is dyed or printed

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
				entirely and that the non-originating material of heading 54.07 or 54.08 is woven entirely in one or more of the Parties.
55			Man-made staple fibres	
	55.01		Synthetic filament tow.	CC except from heading 54.01 through 54.06.
	55.02		Artificial filament tow.	CC except from heading 54.01 through 54.06.
	55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	CC except from heading 54.01 through 54.06.
	55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.	CC except from heading 54.01 through 54.06.
	55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	CC except from heading 54.01 through 54.06.
	55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.	CC except from heading 54.01 through 54.06.
	55.07	5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	CC except from heading 54.01 through 54.06.
	55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.	CTH except from heading 55.08 through
	55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	55.11, provided that, where non-originating
	55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	materials of heading 55.06 or 55.07 are used, each of the non-
	55.11		Yarn (other than sewing thread) of man-made staple fibres, put up	originating materials is

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			for retail sale.	carded or combed entirely in one or more of the Parties.
	55.12		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	CTH except from heading 55.12 through 55.16, provided that, where non-originating materials of heading 55.08 through 55.11 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties;  or  No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 55.12 through 55.16 is woven entirely in one or more of the Parties.
	55.13		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m <sup>2</sup> .	
	55.14		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m <sup>2</sup> .	
	55.15		Other woven fabrics of synthetic staple fibres.	
	55.16		Woven fabrics of artificial staple fibres.	
56			Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
	56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5mm in length (flock), textile dust and mill neps.	CC except from heading 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11, 55.08 through 55.16 or chapter 54.
	56.02		Felt, whether or not impregnated, coated, covered or laminated.	
	56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.	CC except from heading 55.08 through 55.16.
	56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	CC, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	56.05	5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	
	56.06	5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	
	56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	
	56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	
	56.09	5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			elsewhere specified or included.	
57			Carpets and other textile floor coverings	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
58			Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	CC, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
				through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
59			Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	
	59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16.
	59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	CTH, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
				are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	CC, except from heading 50.07, 51.11 through 51.13, 52.08
	59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12
	59.05	5905.00	Textile wall coverings.	through 55.16, provided that,
	59.06		Rubberised textile fabrics, other than those of heading 59.02.	where non-originating
	59.07	5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04
	59.08	5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08
	59.09	5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	59.10	5910.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	CTH, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11,

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Chapter	Heading	Subheading		
				54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06,

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
				or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
60			Knitted or crocheted fabrics	CC, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties;  or  No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of chapter 60 is

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Chapter	Heading	Subheading		
				knitted or crocheted entirely in one or more of the Parties.
61			Articles of apparel and clothing accessories, knitted or crocheted	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is knitted or crocheted entirely in one or more of the Parties.
62			Articles of apparel and clothing accessories, not knitted or crocheted	
	62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16
	62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	or chapter 60 are used, each
	62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			brace overalls, breeches and shorts (other than swimwear).	of the non-originating materials is woven entirely in one or more of the Parties.
	62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	62.05		Men's or boys' shirts.	
	62.06		Women's or girls' blouses, shirts and shirt-blouses.	
	62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
	62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.	
	62.09		Babies' garments and clothing accessories.	
	62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	
	62.11		Track suits, ski suits and swimwear; other garments.	
	62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	

HS Code (2017)			Description of goods	Product specific rules
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				originating materials is woven, or knitted or crocheted entirely in one or more of the Parties.
	62.13		Handkerchiefs.	CC, provided
	62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	that, where non-originating
	62.15		Ties, bow ties and cravats.	materials of
	62.16	6216.00	Gloves, mittens and mitts.	heading 50.07,
	62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven entirely in one or more of the Parties.
63			Other made up textile articles; sets; worn clothing and worn textile articles; rags	
	63.01		Blankets and travelling rugs.	CC, provided
	63.02		Bed linen, table linen, toilet linen and kitchen linen.	that, where non-originating
	63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	materials of heading 50.07,
	63.04		Other furnishing articles, excluding those of heading 94.04.	51.11 through 51.13, 52.08 through 52.12,
	63.05		Sacks and bags, of a kind used for the packing of goods.	53.09 through 53.11, 54.07, 54.08, 55.12
	63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats,	through 55.16 or chapter 60

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			sailboards or landcraft; camping goods.	are used, each of the non-originating materials is woven, or knitted or crocheted entirely in one or more of the Parties.
	63.07		Other made up articles, including dress patterns.	
	63.08	6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	
	63.09	6309.00	Worn clothing and other worn articles.	WO
	63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	WO
Section XII Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair				
64			Footwear, gaiters and the like; parts of such articles	CC
65			Headgear and parts thereof	
	65.01	6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	CC
	65.02	6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	CC
	65.04	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	CTH
	65.05	6505.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed;	CTH

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			hair-nets of any material, whether or not lined or trimmed.	
	65.06		Other headgear, whether or not lined or trimmed.	CTH
	65.07	6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	CTH
Section XIII Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware				
70			Glass and glassware	
	70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1mm in diameter.	
		7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	CC
		7018.90	- Other	CC
Section XIV Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin				
71			Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	
	71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	CC
	71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or	CC

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	
	71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	CC
	71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	CC
	71.15		Other articles of precious metal or of metal clad with precious metal.	CC
	71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	CC
<b>Section XV Base metals and articles of base metal</b>				
72			Iron and steel	
	72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.	RVC 40% or CC
	72.02		Ferro-alloys.	RVC 40% or CC
	72.03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.	RVC 40% or CC
	72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.	RVC 40% or CC
	72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.	RVC 40% or CC
	72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	RVC 40% or CC
	72.07		Semi-finished products of iron or non-alloy steel.	RVC 40%
	72.08		Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not	RVC 40%

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			clad, plated or coated.	
	72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	RVC 40% or CC
	72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.	RVC 40% or CC
	72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated.	RVC 40%
	72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated.	RVC 40% or CC
	72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	RVC 40%
	72.14		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	RVC 40%
	72.15		Other bars and rods of iron or non-alloy steel.	RVC 40%
	72.16		Angles, shapes and sections of iron or non-alloy steel.	RVC 40%
	72.17		Wire of iron or non-alloy steel.	RVC 40% or CC
	72.18		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	RVC 40% or CC
	72.19		Flat-rolled products of stainless steel, of a width of 600mm or more.	RVC 40% or CC
	72.20		Flat-rolled products of stainless steel, of a width of less than 600mm.	RVC 40% or CC
	72.21	7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of	RVC 40% or CC

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			stainless steel.	
	72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	
			-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
		7222.11	-- Of circular cross-section	RVC 40% or CC
		7222.19	-- Other	RVC 40% or CC
		7222.30	- Other bars and rods	RVC 40% or CC
		7222.40	- Angles, shapes and sections	RVC 40% or CC
	72.25		Flat-rolled products of other alloy steel, of a width of 600mm or more.	RVC 40% or CC
	72.26		Flat-rolled products of other alloy steel, of a width of less than 600mm.	RVC 40% or CC
	72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	RVC 40% or CC
	72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	RVC 40% or CC
	72.29		Wire of other alloy steel.	RVC 40% or CC
73			Articles of iron or steel	
	73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	RVC 40%
	73.02		Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chairs wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails.	RVC 40%

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
	73.03	7303.00	Tubes, pipes and hollow profiles, of cast iron.	RVC 40%
	73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	RVC 40%
	73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel.	RVC 40%
	73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	
			- Line pipe of a kind used for oil or gas pipelines:	
		7306.11	-- Welded, of stainless steel	RVC 40%
		7306.19	-- Other	RVC 40%
			- Casing and tubing of a kind used in drilling for oil or gas:	
		7306.21	-- Welded, of stainless steel	RVC 40%
		7306.29	-- Other	RVC 40%
		7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel	RVC 40%
		7306.40	- Other, welded, of circular cross-section, of stainless steel	RVC 40%
		7306.50	- Other, welded, of circular cross-section, of other alloy steel	RVC 40%
			- Other, welded, of non-circular cross-section:	
		7306.61	-- Of square or rectangular cross-section	RVC 40%
		7306.69	-- Of other non-circular cross-section	RVC 40%
		7306.90	- Other	RVC 40% or CC except from heading 72.08, 72.09 or 72.11.
	73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	

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Chapter	Heading	Subheading		
			- Cast fittings:	
		7307.11	-- Of non-malleable cast iron	RVC 40%
		7307.19	-- Other	RVC 40%
			- Other, of stainless steel:	
		7307.21	-- Flanges	RVC 40%
		7307.22	-- Threaded elbows, bends and sleeves	RVC 40%
		7307.23	-- Butt welding fittings	RVC 40%
		7307.29	-- Other	RVC 40% or CC
			- Other:	
		7307.91	-- Flanges	RVC 40%
		7307.92	-- Threaded elbows, bends and sleeves	RVC 40%
		7307.93	-- Butt welding fittings	RVC 40%
		7307.99	-- Other	RVC 40%
	73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	
		7308.10	- Bridges and bridge-sections	RVC 40%
		7308.20	- Towers and lattice masts	RVC 40%
		7308.30	- Doors, windows and their frames and thresholds for doors	RVC 40%
		7308.40	- Equipment for scaffolding, shuttering, propping or pitpropping	RVC 40%
		7308.90	- Other	RVC 40% or CTH except from heading 72.08 through 72.12, or 72.16.
	73.09	7309.00	Reservoirs, tanks, vats and similar containers for any material (other	RVC 40%

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Chapter	Heading	Subheading		
			than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	RVC 40%
	73.11	7311.00	Containers for compressed or liquefied gas, of iron or steel.	RVC 40%
	73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	RVC 40%
	73.13	7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	RVC 40%
	73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	RVC 40%
	73.15		Chain and parts thereof, of iron or steel.	
			- Articulated link chain and parts thereof:	
		7315.11	-- Roller chain	RVC 40%
		7315.12	-- Other chain	RVC 40%
		7315.19	-- Parts	RVC 40%
		7315.20	- Skid chain	RVC 40%
			- Other chain:	
		7315.81	-- Stud-link	RVC 40%
		7315.82	-- Other, welded link	RVC 40%
		7315.89	-- Other	RVC 40% or CC except from heading 72.13

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Chapter	Heading	Subheading		
				through 72.17.
		7315.90	- Other parts	RVC 40%
	73.16	7316.00	Anchors, grapnels and parts thereof, of iron or steel.	RVC 40%
	73.17	7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	RVC 40%
	73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	
			- Threaded articles:	
		7318.11	-- Coach screws	RVC 40%
		7318.12	-- Other wood screws	RVC 40%
		7318.13	-- Screw hooks and screw rings	RVC 40%
		7318.14	-- Self-tapping screws	RVC 40%
		7318.15	-- Other screws and bolts, whether or not with their nuts or washers	RVC 40%
		7318.16	-- Nuts	RVC 40%
		7318.19	-- Other	RVC 40%
			- Non-threaded articles:	
		7318.21	-- Spring washers and other lock washers	RVC 40%
		7318.22	-- Other washers	RVC 40%
		7318.23	-- Rivets	RVC 40%
		7318.29	-- Other	RVC 40%
	73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	RVC 40%
	73.20		Springs and leaves for springs, of iron or steel.	
		7320.10	- Leaf-springs and leaves therefor	RVC 40%
		7320.20	- Helical springs	RVC 40%
		7320.90	- Other	RVC 40% or CC

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
				except from heading 72.08 through 72.17.
	73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	RVC 40%
	73.22		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	RVC 40% or CC
	73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	RVC 40%
	73.24		Sanitary ware and parts thereof, of iron or steel.	RVC 40%
	73.25		Other cast articles of iron or steel.	RVC 40%
	73.26		Other articles of iron or steel.	
			- Forged or stamped, but not further worked:	
		7326.11	-- Grinding balls and similar articles for mills	RVC 40%
		7326.19	-- Other	RVC 40%
		7326.20	- Articles of iron or steel wire	RVC 40%
Section XVI Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles				
84			Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	
	84.07		Spark-ignition reciprocating or	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			rotary internal combustion piston engines.	
			- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
		8407.31	-- Of a cylinder capacity not exceeding 50cc	RVC 40%
		8407.32	-- Of a cylinder capacity exceeding 50cc but not exceeding 250cc	RVC 40%
		8407.33	-- Of a cylinder capacity exceeding 250cc but not exceeding 1,000cc	RVC 40%
		8407.34	-- Of a cylinder capacity exceeding 1,000cc	RVC 40%
	84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
		8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87	RVC 40%
	84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	
		8415.20	- Of a kind used for persons, in motor vehicles	RVC 40%
	84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.	
		8473.30	- Parts and accessories of the machines of heading 84.71	RVC 40% or CTH except from heading 85.42.
85			Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			articles	
	85.23		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	
			- Semiconductor media:	
		8523.51	-- Solid-state non-volatile storage devices	RVC 40% or CTH except from heading 85.42.
		8523.52	-- "Smart cards"	RVC 40% or CTH except from heading 85.42.
		8523.59	-- Other	RVC 40% or CTH except from heading 85.42.
	85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.	
		8539.50	- Light-emitting diode (LED) lamps	RVC 40% or CTH except from heading 85.42.
	85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
		8543.70	- Other machines and apparatus	RVC 40% or CTH except from heading 85.42.
Section XVII Vehicles, aircraft, vessels and associated transport equipment				
87			Vehicles other than railway or	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			tramway rolling-stock, and parts and accessories thereof	
	87.01		Tractors (other than tractors of heading 87.09).	
		8701.20	- Road tractors for semi-trailers	RVC 40%
	87.02		Motor vehicles for the transport of ten or more persons, including the driver.	RVC 40%
	87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	RVC 40%
	87.04		Motor vehicles for the transport of goods.	RVC 40%
	87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	RVC 40%
	87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	RVC 40%
	87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	RVC 40%
	87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	RVC 40%
	87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.	
		8714.10	- Of motorcycles (including mopeds)	RVC 40%
			- Other :	
		8714.91	-- Frames and forks, and parts thereof	RVC 40%
		8714.92	-- Wheel rims and spokes	RVC 40%
Section XVIII Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof				
91			Clocks and watches and parts thereof	
	91.13		Watch straps, watch bands and	

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
			watch bracelets, and parts thereof.	
		9113.90	- Other	CC
Section XX Miscellaneous manufactured articles				
94			Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	
	94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	
		9401.10	- Seats of a kind used for aircraft	RVC 40% or CTSH
		9401.20	- Seats of a kind used for motor vehicles	RVC 40% or CTSH
		9401.30	- Swivel seats with variable height adjustment	RVC 40% or CTSH
		9401.40	- Seats other than garden seats or camping equipment, convertible into beds	RVC 40% or CTSH
			- Seats of cane, osier, bamboo or similar materials:	
		9401.52	-- Of bamboo	RVC 40% or CTSH
		9401.53	-- Of rattan	RVC 40% or CTSH
		9401.59	-- Other	RVC 40% or CTSH
			- Other seats, with wooden frames:	
		9401.61	-- Upholstered	RVC 40% or CTSH
		9401.69	-- Other	RVC 40% or CTSH
			- Other seats, with metal frames:	
		9401.71	-- Upholstered	RVC 40% or CTSH
		9401.79	-- Other	RVC 40% or CTSH
		9401.80	- Other seats	RVC 40% or

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
				CTSH
		9401.90	- Parts	CC
	94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.	RVC 40% or CTSH
	94.03		Other furniture and parts thereof.	
		9403.10	- Metal furniture of a kind used in offices	RVC 40% or CTSH
		9403.20	- Other metal furniture	RVC 40% or CTSH
		9403.60	- Other wooden furniture	RVC 40% or CTSH
		9403.70	- Furniture of plastics	RVC 40% or CTSH
			- Furniture of other materials, including cane, osier, bamboo or similar materials:	
		9403.82	-- Of bamboo	RVC 40% or CTSH
		9403.83	-- Of rattan	RVC 40% or CTSH
		9403.89	-- Other	RVC 40% or CTSH
	94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	
			- Mattresses:	
		9404.21	-- Of cellular rubber or plastics, whether or not covered	CC
		9404.29	-- Of other materials	CC

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
		9404.90	- Other	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16 for quilts and eiderdowns. CTH for any other good.
	94.06		Prefabricated buildings.	RVC 40% or CTSH
96			Miscellaneous manufactured articles	
	96.05	9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	CC
	96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	RVC 40% or CTSH
	96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chinks and tailors' chinks.	RVC 40% or CTSH
	96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	
		9613.10	- Pocket lighters, gas fuelled, non-refillable	RVC 40% or CTSH
		9613.20	- Pocket lighters, gas fuelled, refillable	RVC 40% or CTSH

HS Code (2017)			Description of goods	Product specific rules
Chapter	Heading	Subheading		
		9613.80	- Other lighters	RVC 40% or CTSH

Note to Section XI (chapters 50–60)

1. For the purposes of chapters 50 through 55 and 60, dyeing or printing process shall be accompanied by two or more of the following operations:

- (1) antibacterial finish;
- (2) antimelt finish;
- (3) antimosquito finish;
- (4) anti-pilling finish;
- (5) antistatic finish;
- (6) artificial creasing;
- (7) bleaching;
- (8) brushing;
- (9) buff finish;
- (10) burn-out finish;
- (11) calendaring;
- (12) compressive shrinkage;
- (13) crease resistant finish;
- (14) decatizing;
- (15) deodorant finish;
- (16) easy-care finish;

- (17) embossing;
- (18) emerising;
- (19) flame resistant finish;
- (20) flock finish;
- (21) foam printing;
- (22) liquid ammonia process;
- (23) mercerisation;
- (24) microbial control finish;
- (25) milling;
- (26) moare finish;
- (27) moisture permeable waterproofing;
- (28) oil-repellent finish;
- (29) organdie finish;
- (30) peeling treatment;
- (31) perfumed finish;
- (32) relaxation;
- (33) ripple finish;
- (34) schreiner finish;
- (35) shearing;
- (36) shrink resistant finish;
- (37) soil guard finish;

- (38) soil release finish;
- (39) stretch finish;
- (40) tick-proofing;
- (41) UV cut finish;
- (42) wash and wear finish;
- (43) water absorbent finish;
- (44) waterproofing;
- (45) water-repellent finish;
- (46) wet decatizing;
- (47) windbreak finish; or
- (48) wire raising.

2. For the purposes of determining the origin of a good of chapters 61, 62 and 63, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the CTC-based rule set out in the rule for that good.”.

Dibuat 15 Disember 2025

*Made 15 December 2025*

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DATUK SERI AMIR HAMZAH AZIZAN  
*Menteri Kewangan II/  
Minister of Finance II*

[*Akan dibentangkan di Dewan Rakyat menurut subseksyen 11(2) Akta Kastam 1967*]  
[*To be laid before the Dewan Rakyat pursuant to subsection 11(2) of the Customs Act 1967*]