



**AGREEMENT ON TRADE IN GOODS UNDER THE
FRAMEWORK AGREEMENT ON COMPREHENSIVE
ECONOMIC COOPERATION BETWEEN THE
ASSOCIATION OF SOUTHEAST ASIAN NATIONS AND
THE REPUBLIC OF INDIA**

PREAMBLE

The Governments of Brunei Darussalam, the Kingdom of Cambodia (Cambodia), the Republic of Indonesia (Indonesia), the Lao People's Democratic Republic (Lao PDR), Malaysia, the Union of Myanmar (Myanmar), the Republic of the Philippines (the Philippines), the Republic of Singapore (Singapore), the Kingdom of Thailand (Thailand) and the Socialist Republic of Viet Nam (Viet Nam), Member States of the Association of Southeast Asian Nations (collectively, "ASEAN" or "ASEAN Member States", or individually, "ASEAN Member State") and the Government of the Republic of India (India),

RECALLING the Framework Agreement on Comprehensive Economic Cooperation between the Association of Southeast Asian Nations and the Republic of India, signed by the Heads of Government/State of ASEAN Member States and India in Bali, Indonesia on 8 October 2003 and the Protocol to Amend the Framework Agreement on Comprehensive Economic Cooperation between the Association of Southeast Asian Nations and the Republic of India, signed in [venue] on [date];

RECALLING FURTHER Articles 2 and 4 of the Protocol to Amend the Framework Agreement on Comprehensive Economic Cooperation between the Association of

Southeast Asian Nations and the Republic of India which reflect the commitment of ASEAN and India to establish the ASEAN-India Free Trade Area covering trade in goods by 2013 for Brunei Darussalam, Indonesia, Malaysia, Singapore and Thailand and India; by 2018 for the Philippines and India; and by 2013 for India and by 2018 for Cambodia, Lao PDR, Myanmar and Viet Nam;

REITERATING the importance of special and differential treatment to ensure the increasing participation of the new ASEAN Member States in economic integration and cooperation activities between ASEAN and India;

REAFFIRMING the Parties' commitment to establish the ASEAN-India Free Trade Area while allowing flexibility to Parties to address their sensitive areas as provided in the Framework Agreement;

HAVE AGREED as follows:

ARTICLE 1

Definitions

For the purposes of this Agreement, the term:

- (a) **AIFTA** means the ASEAN-India Free Trade Area under the Framework Agreement on Comprehensive Economic Cooperation between the Association of Southeast Asian Nations and the Republic of India;
- (b) **applied MFN tariff rates** shall include in-quota rates, and shall:
 - (i) in the case of ASEAN Member States (which are WTO Members as of 1 July 2007) and India, refer to their respective applied rate as of 1 July 2007, except for products identified as Special Products in the Schedules of Tariff Commitments set out in Annex 1; and

- (ii) in the case of ASEAN Member States (which are non-WTO Members as of 1 July 2007), refer to the rates as applied to India as of 1 July 2007, except for products identified as Special Products in the Schedules of Tariff Commitments set out in Annex 1;
- (c) **ASEAN** means the Association of Southeast Asian Nations which comprises Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao PDR, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam and whose members are referred to in this Agreement collectively as the ASEAN Member States and individually as an ASEAN Member State;
- (d) **Framework Agreement** means the Framework Agreement on Comprehensive Economic Cooperation between the Association of Southeast Asian Nations and the Republic of India, signed in Bali, Indonesia on 8 October 2003, as amended;
- (e) **GATT 1994** means the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement, including its Notes and Supplementary Provisions;
- (f) **goods** means materials and/or products;
- (g) **originating good** means a good that qualifies as originating under Article 7;
- (h) **new ASEAN Member States** refers to Cambodia, Lao PDR, Myanmar and Viet Nam;
- (i) **Parties** means ASEAN Member States and India collectively;

- (j) **Party** means an ASEAN Member State or India;
- (k) **WTO** means the World Trade Organization; and
- (l) **WTO Agreement** means the Marrakesh Agreement Establishing the World Trade Organization, done on 15 April 1994.

ARTICLE 2

Scope

This Agreement shall apply to trade in goods and all other matters relating thereto as envisaged in the Framework Agreement.

ARTICLE 3

National Treatment on Internal Taxation and Regulations

Each Party shall accord national treatment to the goods of the other Parties in accordance with Article III of GATT 1994, which shall apply, *mutatis mutandis*, to this Agreement.

ARTICLE 4

Tariff Reduction and Elimination

1. Except as otherwise provided for in this Agreement, each Party shall gradually liberalise, where applicable, applied MFN tariff rates on originating goods of the other Parties in accordance with its schedule of tariff commitments as set out in Annex 1.

2. Nothing in this Agreement shall preclude any Party from unilaterally accelerating the reduction and/or elimination of the applied MFN tariff rates on originating goods of the other Parties as set out in its tariff reduction/elimination schedule in Annex 1.

3. Except otherwise provided in paragraph 1, all commitments undertaken by each Party under this Article shall be applied to all the other Parties.

ARTICLE 5

Transparency

Article X of GATT 1994 shall be incorporated, *mutatis mutandis*, into and form an integral part of this Agreement.

ARTICLE 6

Administrative Fees and Formalities

Each Party reaffirms its commitments under Article VIII.1 of GATT 1994.

ARTICLE 7

Rules of Origin

The Rules of Origin and Operational Certification Procedures applicable to the goods covered under this Agreement are set out in Annex 2 and its Appendices.

ARTICLE 8

Non-Tariff Measures

1. Each Party shall:
 - (a) not institute or maintain any non-tariff measure on the importation of goods from the other Parties or on the exportation or sale for export of goods destined for the territory of the other Parties, except in accordance with its WTO rights and obligations or other provisions in this Agreement; and
 - (b) ensure the transparency of its non-tariff measures allowed under subparagraph (a) and their full compliance with its obligations under the

WTO Agreement with a view to minimising possible distortions to trade to the maximum extent possible.

2. The Parties reaffirm their rights and obligations under the Agreement on Technical Barriers to Trade in Annex 1A to the WTO Agreement and the Agreement on the Application of Sanitary and Phytosanitary Measures in Annex 1A to the WTO Agreement, including notification procedures on the preparation of relevant regulations to reduce their negative effect on trade as well as to protect human, animal or plant life or health.

3. Each Party shall designate its contact point for the purpose of responding to queries related to this Article.

ARTICLE 9

Modification of Concessions

1. The Parties shall not nullify or impair any of the concessions made by them under this Agreement, except as provided in this Agreement.

2. Any Party may, by negotiation and agreement with any other Party to which it has made a concession, modify or withdraw such concession made under this Agreement. In such negotiations and agreement, which may include provision for compensatory adjustment with respect to other goods, the Parties concerned shall maintain a general level of reciprocal and mutually advantageous concessions not less favourable to trade than that provided in this Agreement prior to such agreement.

ARTICLE 10

Safeguard Measures

1. Each Party, which is a WTO Member, retains its rights and obligations under Article XIX of GATT 1994 and the Agreement on Safeguards in Annex 1A to the WTO

Agreement (Agreement on Safeguards) and Article 5 of the Agreement on Agriculture in Annex 1A to the WTO Agreement (Agreement on Agriculture). Any action taken pursuant to Article XIX of GATT 1994 and the Agreement on Safeguards or Article 5 of the Agreement on Agriculture shall not be subject to the Agreement on Dispute Settlement Mechanism under the Framework Agreement (ASEAN-India DSM Agreement).

2. A Party shall have the right to initiate a safeguard measure under this Article (an AIFTA safeguard measure) on a good within the transition period for that good. The transition period for a good shall begin from the date of entry into force of this Agreement and end five (5) years from the date of completion of tariff reduction/elimination for that good.

3. A Party shall be free to take an AIFTA safeguard measure if, as an effect of the obligations incurred by that Party under this Agreement, a good is being imported from the other Parties to which tariff concession was made for that good in such increased quantities, absolute or relative to domestic production, and under such conditions so as to substantially cause or threaten to cause serious injury to the domestic industry of the importing Party that produces like or directly competitive goods in its territory.

4. If an AIFTA safeguard measure is taken, a Party taking such a measure may:

- (a) suspend the further reduction of any tariff rate under this Agreement for the good; or
- (b) increase the tariff rate on the good concerned to a level not to exceed the lesser of:
 - (i) the applied MFN tariff rate on the good in effect at the time the action is taken; or

- (ii) the applied MFN tariff rate on the good in effect on the day immediately preceding the date of entry into force of this Agreement.

5. An AIFTA 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 if it is determined pursuant to the procedures referred to in paragraph 6 that the measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the domestic industry is adjusting. Notwithstanding the duration of an AIFTA safeguard measure on the good, such a measure shall terminate at the end of the transition period for that good.

6. In applying an AIFTA safeguard measure, the Parties shall adopt and apply, *mutatis mutandis*, the rules for the application of safeguard measures, including provisional measures, as provided under the Agreement on Safeguards, with the exception of the quantitative restriction measures set out in Articles 5 and 7, and also, Articles 9, 13, and 14 of the Agreement on Safeguards.

7. An AIFTA safeguard measure shall not be applied against a good originating in the territory of a Party so long as its share of imports of the good concerned in the importing Party does not exceed three (3) per cent of the total imports of that good from the other Parties.

8. In seeking compensation under Article 8 of the Agreement on Safeguards for an AIFTA safeguard measure, the Parties concerned shall seek the good offices of the Joint Committee established under Article 17 to determine the substantially equivalent level of concessions to that existing under this Agreement between the Party taking the safeguard measure and the exporting Parties which would be affected by such a measure prior to any suspension of equivalent concessions. Any proceedings arising from such

good offices shall be completed within 90 days from the date on which the AIFTA safeguard measure was applied.

9. If no agreement on the compensation is reached within the timeframe specified in paragraph 8, the Parties concerned shall be free to suspend the application of tariff concessions under this Agreement, which is substantially equivalent to the AIFTA safeguard measure on originating goods of the Party applying the AIFTA safeguard measure.

10. On a Party's termination of an AIFTA safeguard measure on a good, the tariff rate for that good shall be the rate that, according to that Party's schedule of tariff reduction and elimination as set out in Annex 1 would have been in effect had the measure not been applied.

11. Notwithstanding the provisions of this Article, no Party may impose an AIFTA safeguard measure on a good to which actions are being applied pursuant to Article XIX of GATT 1994 and the Agreement on Safeguards or Article 5 of the Agreement on Agriculture. When a Party intends to apply, pursuant to Article XIX of GATT 1994 and the Agreement on Safeguards or Article 5 of the Agreement on Agriculture, an action on a good to which an AIFTA safeguard measure is being applied, it shall terminate the AIFTA safeguard measure prior to the imposition of the action to be applied pursuant to Article XIX of GATT 1994 and the Agreement on Safeguards or Article 5 of the Agreement on Agriculture.

12. All official communications and documentations exchanged among the Parties and with the Joint Committee relating to an AIFTA safeguard measure shall be in writing and shall be in the English language.

ARTICLE 11
Measures to Safeguard the Balance of Payments

Nothing in this Agreement shall be construed to prevent a Party from taking any measure for balance of payments purposes. A Party taking such measure shall do so in accordance with the conditions established under Article XII of GATT 1994 and the Understanding on Balance of Payments Provisions of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement.

ARTICLE 12
General Exceptions

Each Party retains its rights and obligations under Article XX of GATT 1994, which shall be incorporated, *mutatis mutandis*, into and form an integral part of this Agreement.

ARTICLE 13
Security Exceptions

Nothing in this Agreement shall be construed:

- (a) to require any Party to furnish any information the disclosure of which it considers contrary to its essential security interests;
- (b) to prevent any Party from taking any action which it considers necessary for the protection of its essential security interests, including:
 - (i) action relating to fissionable materials or the materials from which they are derived;
 - (ii) action relating to the traffic in arms, ammunition and implements of war and to such traffic on other goods and materials as is carried on directly or indirectly for the purpose of supplying

a military establishment;

- (iii) action taken so as to protect critical communications infrastructure from deliberate attempts intended to disable or degrade such infrastructure;
 - (iv) action taken in time of war or other emergency in international relations; or
- (c) to prevent any Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

ARTICLE 14

Customs Procedures

1. Each Party shall endeavour to apply its customs procedures in a predictable, consistent and transparent manner.
2. Recognising the importance of improving transparency in the area of customs procedures, each Party, at the request of an interested person, shall endeavour to provide, as expeditiously and accurately as possible, information relating to its customs procedures to the interested person concerned. Each Party shall endeavour to supply not only the information specifically requested but also any other pertinent information which it considers the interested person should be made aware of.
3. For prompt customs clearance of goods traded among the Parties, each Party, recognising the significant role of customs authorities and the importance of customs procedures in promoting trade facilitation, shall endeavour to:
 - (a) simplify its customs procedures; and

- (b) harmonise its customs procedures, to the extent possible, with relevant international standards and recommended practices such as those made under the auspices of the World Customs Organization.

ARTICLE 15

Regional and Local Governments

In fulfilling its obligations and commitments under this Agreement, each Party shall, in accordance with the provisions of Article XXIV.12 of GATT 1994 and the Understanding on the Interpretation of Article XXIV of GATT 1994, take such reasonable measures as may be available to it to ensure observance by state, regional and local governments and authorities within its territories.

ARTICLE 16

Relation to Other Agreements

1. Each Party reaffirms its rights and obligations vis-à-vis another Party under the WTO Agreement and other agreements to which these Parties are party. A Party, which is not a party to the WTO Agreement, shall abide by the provisions of the said Agreement in accordance with its accession commitments to the WTO.
2. Nothing in this Agreement shall be construed to derogate from any right or obligation of a Party under the WTO Agreement and other agreements to which these Parties are party.
3. In the event of any inconsistency between this Agreement and any other agreement to which two or more Parties are party, such Parties shall immediately consult with a view to finding a mutually satisfactory solution.
4. This Agreement shall not apply to any agreement among ASEAN Member States or to any agreement between

any ASEAN Member State and India unless otherwise agreed by the parties to that agreement.

ARTICLE 17

Joint Committee

1. A Joint Committee shall be established under this Agreement.
2. The functions of the Joint Committee shall be to:
 - (a) review the implementation and operation of this Agreement;
 - (b) submit a report to the Parties on the implementation and operation of this Agreement;
 - (c) consider and recommend to the Parties any amendments to this Agreement;
 - (d) supervise and coordinate the work of all Sub-Committees established under this Agreement; and
 - (e) carry out other functions as may be agreed by the Parties.
3. The Joint Committee:
 - (a) shall be composed of representatives of the Parties; and
 - (b) may establish Sub-Committees and delegate its responsibilities thereto.
4. The Joint Committee shall meet at such venues and times as may be mutually agreed by the Parties.

ARTICLE 18

Dispute Settlement

Unless otherwise provided in this Agreement, any dispute concerning the interpretation, implementation or application of this Agreement shall be resolved through the procedures and mechanisms as set out in the ASEAN-India DSM Agreement.

ARTICLE 19

Review

The Joint Committee shall meet within one (1) year from the date of entry into force of this Agreement and then biennially or otherwise as appropriate to review this Agreement for the purpose of considering additional measures to further enhance the AIFTA as well as develop disciplines and negotiate agreements on relevant matters as may be agreed.

ARTICLE 20

Annexes and Future Legal Instruments

1. The Annexes and Appendices shall form an integral part of this Agreement.
2. The Parties may adopt legal instruments in the future pursuant to the provisions of this Agreement, including those proposed to them by the Joint Committee. Upon their respective entry into force, such instruments shall form an integral part of this Agreement.

ARTICLE 21

Amendments

1. This Agreement may be modified through amendments mutually agreed upon in writing by the Parties. Any amendment shall enter into force after all Parties have notified all the other Parties in writing of the completion of

their internal procedures for the entry into force of such amendment.

2. Notwithstanding paragraph 1, amendments relating to:

(a) Annex 1, provided that the amendments are made in accordance with the amendment of the Harmonized System and include no change on tariff rates applied to the originating goods of the other Parties in accordance with Annex 1; and

(b) Annex 2,

may be made by mutual agreement in writing by all Parties.

ARTICLE 22

Depositary

For the ASEAN Member States, this Agreement shall be deposited with the Secretary-General of ASEAN, who shall promptly furnish a certified copy thereof to each ASEAN Member State.

ARTICLE 23

Entry into Force

1. Each Party shall notify all the other Parties in writing upon completion of its internal requirements¹ necessary for the entry into force of this Agreement. This Agreement shall enter into force on 1 January 2010 or the date by which such notifications have been made by the Governments of India and at least one (1) ASEAN Member State.

2. Where a Party is unable to complete its internal requirements for the entry into force of this Agreement by 1 January 2010, this Agreement shall enter into force for that Party on 1 June 2010 or upon the date by which that Party

¹ For greater certainty, the term "internal requirements" may include obtaining governmental approval or parliamentary approval in accordance with domestic law.

notifies the completion of its internal requirements, whichever is earlier. In exceptional circumstances where a Party is unable to complete its internal requirements for the entry into force of this Agreement by 1 June 2010, this Agreement shall enter into force for that Party on a mutually agreed date after that Party has informed all Parties of the completion of its internal requirements.

3. In relation to Parties making the notification referred to in paragraph 2, those Parties shall be bound by the same terms and conditions of this Agreement, including any further commitments that may have been undertaken by the other Parties under this Agreement by the time of such notification, as if it had notified all the other Parties in writing of the completion of its internal requirements before the date of entry into force of this Agreement.

ARTICLE 24

Termination

This Agreement shall remain in force until either India or ASEAN Member States collectively give written notice to the other of their intention to terminate it, in which case this Agreement shall terminate 12 months after the date of the notice of termination.

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

DONE at Bangkok, Thailand this thirteenth day of August
2009 and at Ha Noi, Viet Nam on the day of
2009, in two (2) originals in the English language.

Annex 1

Schedules of Tariff Commitments

Explanatory Notes

1. The tariff lines subject to tariff reduction and/or elimination under this Annex are categorised as follows:

(a) **Normal Track**

- (i) Applied MFN tariff rates for tariff lines placed in the Normal Track will be reduced and subsequently eliminated in accordance with the following tariff reduction and elimination schedule:

- Normal Track 1:

1 January 2010 to 31 December 2013
for Brunei Darussalam, Indonesia,
Malaysia, Singapore and Thailand,
and India

1st January 2010 to 31 December 2018
for the Philippines and India

1 January 2010 to 31 December 2013
for India and 1 January 2010 to 31
December 2018 for Cambodia, Lao
PDR, Myanmar and Viet Nam

- Normal Track 2:

1 January 2010 to 31 December 2016
for Brunei Darussalam, Indonesia,
Malaysia, Singapore and Thailand,
and India

1 January 2010 to 31 December 2019
for the Philippines and India

1 January 2010 to 31 December 2016
for India and 1 January 2010 to 31
December 2021 for Cambodia, Lao
PDR, Myanmar and Viet Nam

- (ii) Where the applied MFN tariff rates are at 0 per cent, they shall remain at 0 per cent. Where they have been reduced to 0 per cent, they shall remain at 0 per cent. No Party shall be permitted to increase the tariff rates for any tariff line, except as otherwise provided in this Agreement.

(b) Sensitive Track

- (i) Applied MFN tariff rates above five (5) per cent for tariff lines in the Sensitive Track will be reduced to five (5) per cent in accordance with the following tariff reduction schedules:

1 January 2010 to 31 December 2016 for
Brunei Darussalam, Indonesia, Malaysia,
Singapore and Thailand, and India

1 January 2010 to 31 December 2019 for
the Philippines and India

1 January 2010 to 31 December 2016 for
India and 1 January 2010 to 31 December
2021 for Cambodia, Lao PDR Myanmar
and Viet Nam

- (ii) Applied MFN tariff rates of five (5) per cent can be maintained for up to 50 tariff lines.

For the remaining tariff lines, applied MFN tariff rates are reduced to 4.5 per cent upon entry into force of the Agreement for ASEAN 6² and five (5) years from entry into force of the Agreement for Cambodia, Lao PDR, Myanmar and Viet Nam. The AIFTA preferential tariff rate for these tariff lines are further reduced to four (4) per cent in accordance with the end-date set in subparagraph (i).

- (iii) Applied MFN tariff rates on four (4) per cent of the tariff lines placed in the Sensitive Track, as will be identified by each Party on its own accord and exchanged with other Parties, will be eliminated by:

31 December 2019 for Brunei Darussalam, Indonesia, Malaysia, Singapore³ and Thailand, and India

31 December 2022 for the Philippines and India

31 December 2024 for Cambodia, Lao PDR, Myanmar and Viet Nam

(c) Special Products

- (i) Special Products refer to India's crude and refined palm oil (CPO and RPO, respectively), coffee, black tea and pepper.
- (ii) Applied MFN tariff rates for the Special Products will be reduced in accordance with the following tariff reduction schedules:

² Special arrangements for Thailand apply

³ Modality for Sensitive Track does not apply to Singapore

Tariff Line	Base Rate	AIFTA Preferential Tariffs										
		Not later than 1 January										31.12.2019
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
CPO	80	76	72	68	64	60	56	52	48	44	40	37.5
RPO	90	86	82	78	74	70	66	62	58	54	50	45
Coffee	100	95	90	85	80	75	70	65	60	55	50	45
Black Tea	100	95	90	85	80	75	70	65	60	55	50	45
Pepper	70	68	66	64	62	60	58	56	54	52	51	50

(iii) Any better offers made by India to other competing oils/fats shall also be duly offered to palm products.

(iv) If the applied MFN tariff rate for CPO and RPO is lower than the preferential tariff under the AIFTA, the lower applied rate shall prevail.

(d) Highly Sensitive Lists⁴

Tariff lines placed by the Parties in the Highly Sensitive List are classified into three (3) categories, i.e.:

- (i) Category 1: reduction of applied MFN tariff rates to 50 per cent;
- (ii) Category 2: reduction of applied MFN tariff rates by 50 per cent; and
- (iii) Category 3: reduction of applied MFN tariff rates by 25 per cent,

and such tariff reduction shall be achieved by 31 December 2019 for Indonesia, Malaysia and Thailand, 31 December 2022 for the Philippines,

⁴ Modality for Highly Sensitive List does not apply for Brunei Darussalam, Lao PDR, Myanmar and Singapore

and 31 December 2024 for Cambodia and Viet Nam.

(e) **Exclusion List**

Exclusion Lists shall be subject to an annual tariff review with a view to improving market access.

2. No applied tariff among the Parties shall exceed the rates scheduled in this Agreement. However, if the applied MFN tariff rate is lower than the scheduled rate, it shall be applied to all Parties.
3. For tariff lines subject to specific tariff rates, tariff reduction and/or elimination are in accordance with the modality and timeframes of the category within which such tariff lines are placed. The proportion of tariff reduction for these tariff lines is equal to the average margin of tariff reduction of the tariff lines with *ad-valorem* tariff rates that are subject to tariff reduction in the same year.
4. Notwithstanding the Schedules in this Annex, nothing in this Agreement shall prevent any Party from unilaterally accelerating the tariff reduction or unilaterally transferring any of the products or tariff lines in the Highly Sensitive or Special Product Lists to the Sensitive Track or Normal Track, or tariff lines in the Sensitive Track to the Normal Track.
5. Parties shall enjoy the tariff concessions made by the other Parties for tariff lines as specified in and applied pursuant to the relevant tariff reduction/elimination schedule in this Annex together with the undertakings and conditions set out therein as long as that Party adheres to its own commitments for tariff reduction/elimination for that tariff line.
6. The tariff rates specified in the Schedules in this Annex set out only the level of the applicable AIFTA preferential tariff rates to be applied by each Party for the tariff lines concerned in the specified year of implementation and do not

prevent any Party from unilaterally accelerating its tariff reduction or elimination at any time.

7. For a Party for which this Agreement enters into force at a date later than 1 January 2010, the initial reduction or elimination of customs duties shall be implemented at the level specified in that Party's schedule of tariff commitment for the year in which the Agreement enters into force for that Party.

Schedule of Tariff Commitments

LIST A

Brunei Darussalam

Cambodia

India

Indonesia

Lao PDR

Malaysia

Myanmar

Singapore

Thailand

Viet Nam

LIST B

India

The Philippines

RULES OF ORIGIN FOR THE ASEAN-INDIA FREE TRADE AREA (AIFTA)

In determining the origin of products eligible for the preferential tariff treatment under ASEAN-India Free Trade Area pursuant to Article 4 of this Agreement, the following Rules shall be applied:

RULE 1 Definitions

For the purposes of this Annex, the term:

- (a) **CIF** means the value of the good imported, and includes the cost of freight and insurance up to the port or place of entry into the country of importation;
- (b) **FOB** means the free-on-board value as defined in paragraph 1 of Appendix A;
- (c) **material** means raw materials, ingredients, parts, components, subassembly and/or goods that are physically incorporated into another good or are subject to a process in the production of another good;
- (d) **originating products** means products that qualify as originating in accordance with the provisions of Rule 2;
- (e) **production** means methods of obtaining goods including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling a good;
- (f) **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;

- (g) **product** means products which are wholly obtained/produced or being manufactured, even if it is intended for later use in another manufacturing operation;
- (h) **identical and interchangeable materials** means materials being of the same kind possessing similar technical and physical characteristics, and which once they are incorporated into the finished product cannot be distinguished from one another for origin purposes.

RULE 2

Origin Criteria

For the purposes of this Annex, products imported by a Party which are consigned directly within the meaning of Rule 8 shall be deemed to be originating and eligible for preferential tariff treatment if they conform to the origin requirements under any one of the following:

- (a) Products which are wholly obtained or produced in the exporting Party as set out and defined in Rule 3; or
- (b) Products not wholly produced or obtained in the exporting Party provided that the said products are eligible under Rule 4 or 5 or 6.

RULE 3

Wholly Produced or Obtained Products

Within the meaning of Rule 2(a), the following shall be considered as wholly produced or obtained in a Party:

- (a) plant¹ and plant products grown and harvested in the Party;
- (b) live animals² born and raised in the Party;
- (c) products³ obtained from live animals referred to in paragraph (b);
- (d) products obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted in the Party;
- (e) minerals and other naturally occurring substances, not included in paragraphs (a) to (d), extracted or taken from the Party's soil, waters, seabed or beneath the seabed;
- (f) products taken from the waters, seabed or beneath the seabed outside the territorial waters of the Party, provided that that Party has the rights to exploit such waters, seabed and beneath the seabed in accordance with the United Nations Convention on the Law of the Sea, 1982;
- (g) products of sea-fishing and other marine products taken from the high seas by vessels registered with the Party and entitled to fly the flag of that Party;
- (h) products processed and/or made on board factory ships registered with the Party and entitled to fly the flag of that Party, exclusively from products referred to in paragraph (g);

¹ Plant here refers to all plant life, including forestry products, 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, and living organisms.

³ Products refer to those obtained from live animals without further processing, including milk, eggs, natural honey, hair, wool, semen and dung.

- (i) articles collected in the Party which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for disposal or recovery of parts of raw materials, or for recycling purposes⁴; and
- (j) products obtained or produced in the Party solely from products referred to in paragraphs (a) to (i).

RULE 4
Not Wholly Produced or Obtained Products

- (a) For the purposes of Rule 2(b), a product shall be deemed to be originating if:
 - (i) the AIFTA content is not less than 35 per cent of the FOB value; and
 - (ii) the non-originating materials have undergone at least a change in tariff sub-heading (CTSH) level of the Harmonized System,

provided that the final process of the manufacture is performed within the territory of the exporting Party.

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 disposal 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.

- (b) For the purposes of this Rule, the formula for the 35 per cent AIFTA content is calculated respectively as follows⁵:

(i) Direct Method

$$\frac{\text{AIFTA Material Cost} + \text{Direct Labour Cost} + \text{Direct Overhead Cost} + \text{Other Cost} + \text{Profit}}{\text{FOB Price}} \times 100 \% \geq 35\%$$

(ii) Indirect Method

$$\frac{\text{Value of Imported Non-AIFTA Materials, Parts or Produce} + \text{Value of Undetermined Origin Materials, Parts or Produce}}{\text{FOB Price}} \times 100 \% \leq 65\%$$

- (c) The value of the non-originating materials shall be:
- (i) the CIF value at the time of importation of the materials, parts or produce; or
 - (ii) the earliest ascertained price paid for the materials, parts or produce of undetermined origin in the territory of the Party where the working or processing takes place.
- (d) The method of calculating the AIFTA content is as set out in Appendix A.

⁵ The Parties shall be given the flexibility to adopt the method of calculating the AIFTA Content, whether it is the direct or indirect method. In order to promote transparency, consistency and certainty, each Party shall adhere to one method. Any change in the method of calculation shall be notified to all the other Parties at least six (6) months prior to the adoption of the new method. It is understood that any verification of the AIFTA content by the importing Party shall be done on the basis of the method used by the exporting Party.

RULE 5

Cumulative Rule of Origin

Unless otherwise provided for, products which comply with origin requirements provided for in Rule 2 and which are used in a Party as materials for a product which is eligible for preferential treatment under the Agreement shall be considered as products originating in that Party where working or processing of the product has taken place.

RULE 6

Product Specific Rules

Notwithstanding the provisions of Rule 4, products which satisfy the Product Specific Rules shall be considered as originating from that Party where working or processing of the product has taken place. The list of Product Specific Rules shall be appended as Appendix B.

RULE 7

Minimal Operations and Processes

- (a) Notwithstanding any provisions in this Annex, a product shall not be considered originating in a Party if the following operations are undertaken exclusively by itself or in combination in the territory of that Party:
 - (i) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
 - (ii) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting;

- (iii) changes of packing and breaking up and assembly of consignments;
 - (iv) simple cutting, slicing and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, and all other simple packing operations;
 - (v) affixing of marks, labels or other like distinguishing signs on products or their packaging;
 - (vi) simple mixing of products whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Annex to enable them to be considered as originating products;
 - (vii) simple assembly of parts of products to constitute a complete product;
 - (viii) disassembly;
 - (ix) slaughter which means the mere killing of animals; and
 - (x) mere dilution with water or another substance that does not materially alter the characteristics of the products.
- (b) For textiles and textile products listed in Appendix C, an article or material shall not be considered to be originating in a Party by virtue of merely having undergone any of the following:
- (i) simple combining operations, labelling, pressing, cleaning or dry cleaning or packaging operations, or any combination thereof;

- (ii) cutting to length or width and hemming, stitching or overlocking fabrics which are readily identifiable as being intended for a particular commercial use;
- (iii) trimming and/or joining together by sewing, looping, linking, attaching of accessory articles such as straps, bands, beads, cords, rings and eyelets;
- (iv) one or more finishing operations on yarns, fabrics or other textile articles, such as bleaching, waterproofing, decating, shrinking, mercerizing, or similar operations; or
- (v) dyeing or printing of fabrics or yarns.

RULE 8 **Direct Consignment**

The following shall be considered as consigned directly from the exporting Party to the importing Party:

- (a) If the products are transported passing through the territory of any other AIFTA Parties;
- (b) If the products are transported without passing through the territory of any non-AIFTA Parties;
- (c) The products whose transport involves transit through one or more intermediate non-Parties with or without transshipment or temporary storage in such non-Parties provided that:
 - (i) the transit entry is justified for geographical reason or by consideration related exclusively to transport requirements;

- (ii) the products have not entered into trade or consumption there; and
- (iii) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition.

RULE 9
Treatment of Packing

- (a) Packages and packing materials for retail sale, when classified together with the packaged product, shall not be taken into account in considering whether all non-originating materials used in the manufacture of a product fulfil the criterion corresponding to a change of tariff classification of the said product.
- (b) Where a product is subject to an *ad valorem* percentage criterion, the value of the packages and packing materials for retail sale shall be taken into account in its origin assessment, in case the packing is considered as forming a whole with products.
- (c) The containers and packing materials exclusively used for the transport of a product shall not be taken into account for determining the origin of any good.

RULE 10
Accessories, Spare Parts, Tools and Instructional or
Other Information Material

The origin of accessories, spare parts, tools and instructional or other information materials presented with the products shall not be taken into account in determining the origin of the products, provided that such accessories, spare parts, tools and instructional or other information materials are:

- (a) in accordance with standard trade practices in the domestic market of the exporting Party; and
- (b) classified with the products at the time of assessment of customs duties by the importing Party.

However, if the products are subject to a qualifying AIFTA content requirement, the value of such accessories, spare parts tools and instructional or other information material shall be taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying AIFTA content.

RULE 11
Indirect Materials

In order to determine whether a product originates in a Party, any indirect material such as power and fuel, plant and equipment, or machines and tools used to obtain such products shall be treated as originating whether such material originates in non-Parties or not, and its value shall be the cost registered in the accounting records of the producer of the export goods.

RULE 12
Identical and Interchangeable Materials

For the purposes of establishing if a product is originating when it is manufactured utilising both originating and non-originating materials, mixed or physically combined, the origin of such materials can be determined by generally accepted accounting principles of stock control applicable/inventory management practised in the exporting Party.

RULE 13
Certificate of Origin

A claim that a product shall be accepted as eligible for preferential tariff treatment shall be supported by a Certificate of Origin issued by a government authority designated by the exporting Party and notified to the other Parties in accordance with the Operational Certification Procedures as set out in Appendix D.

RULE 14
Review and Modification

This Annex and the Operational Certification Procedures may be reviewed and modified, as and when necessary, upon request of a Party and as may be agreed upon by the Joint Committee.

APPENDIX A

METHOD OF CALCULATION FOR THE AIFTA CONTENT

1. FOB price shall be calculated as follows:
 - (a) **FOB Price = Ex-Factory Price + Other Costs**
 - (b) **Other Costs** in the calculation of the FOB price shall refer to the costs incurred in placing the products in the ship for export, including but not limited to, domestic transport costs, storage and warehousing, port handling, brokerage fees, service charges, etc.
2. Formula for ex-factory price:
 - (a) **Ex-Factory Price = Production Cost + Profit**
 - (b) Formula for production cost,
 - (i) **Production Cost = Cost of Raw Materials + Labour Cost + Overhead Cost**
 - (ii) **Raw Materials** shall consist of:
 - Cost of raw materials
 - Freight and insurance
 - (iii) **Labour Cost** shall include:
 - Wages
 - Remuneration
 - Other employee benefits associated with the manufacturing process
 - (iv) **Overhead Costs**, (non-exhaustive list) shall include, but not limited to:

- real property items associated with the production process (insurance, factory rent and leasing, depreciation on buildings, repair and maintenance, taxes, interests on mortgage)
- leasing of and interest payments for plant and equipment
- factory security
- insurance (plant, equipment and materials used in the manufacture of the goods)
- utilities (energy, electricity, water and other utilities directly attributable to the production of the good)
- research, development, design and engineering
- dies, moulds, tooling and the depreciation, maintenance and repair of plant and equipment
- royalties or licenses (in connection with patented machines or processes used in the manufacture of the good or the right to manufacture the good)
- inspection and testing of materials and the goods
- storage and handling in the factory
- disposal of recyclable wastes

- cost elements in computing the value of raw materials, i.e. port and clearance charges and import duties paid for dutiable component

PRODUCT SPECIFIC RULES

**SINGLE LIST
OF TEXTILES AND TEXTILE PRODUCTS
(Based on HS 2002)**

A. Fibres and yarns

No	HS 2002	Description
1	5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.
2	5005.00	Yarn spun from silk waste, not put up for retail sale.
3	5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut. Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).
4	5105.10	- Carded wool - Wool tops and other combed wool
5	5105.21	- - Combed wool in fragments
6	5105.29	- - Other - Fine animal hair, carded or combed
7	5105.31	- - Of Kashmir (cashmere) goats
8	5105.39	- - Other
9	5105.40	- Coarse animal hair, carded or combed Yarn of carded wool, not put up for retail sale.
10	5106.10	- Containing 85% or more by weight of wool
11	5106.20	- Containing less than 85% by weight of wool Yarn of combed wool, not put up for retail sale.
12	5107.10	- Containing 85% or more by weight of wool
13	5107.20	- Containing less than 85% by weight of wool Yarn of fine animal hair (carded or combed), not put up for retail sale.
14	5108.10	- Carded
15	5108.20	- Combed Yarn of wool or of fine animal hair, put up for retail sale.
16	5109.10	- Containing 85% or more by weight of wool or fine animal hair
17	5109.90	- Other
18	5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. Cotton sewing thread, whether or not put up for retail sale. - Not put up for retail sale
19	5204.11	- - Containing 85% or more by weight of cotton
20	5204.19	- - Other
21	5204.20	- Put up for retail sale

No	HS 2002	Description
		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.
		- Single yarn, of uncombed fibres
22	5205.11	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)
23	5205.12	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
24	5205.13	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
25	5205.14	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
26	5205.15	- - Measuring less than 125 decitex (exceeding 80 metric number)
		- Single yarn, of combed fibres
27	5205.21	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)
28	5205.22	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
29	5205.23	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
30	5205.24	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
31	5205.26	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)
32	5205.27	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)
33	5205.28	- - Measuring less than 83.33 decitex (exceeding 120 metric number)
		- Multiple (folded) or cabled yarn, of uncombed fibres
34	5205.31	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)
35	5205.32	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
36	5205.33	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
37	5205.34	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
38	5205.35	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
		- Multiple (folded) or cabled yarn, of combed fibres
39	5205.41	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)

No	HS 2002	Description
40	5205.42	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
41	5205.43	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
42	5205.44	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
43	5205.46	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)
44	5205.47	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)
45	5205.48	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale. - Single yarn, of uncombed fibres
46	5206.11	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)
47	5206.12	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
48	5206.13	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
49	5206.14	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
50	5206.15	- - Measuring less than 125 decitex (exceeding 80 metric number) - Single yarn, of combed fibres
51	5206.21	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)
52	5206.22	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
53	5206.23	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
54	5206.24	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
55	5206.25	- - Measuring less than 125 decitex (exceeding 80 metric number) - Multiple (folded) or cabled yarn, of uncombed fibres
56	5206.31	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)
57	5206.32	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
58	5206.33	
59	5206.34	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
60	5206.35	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) - Multiple (folded) or cabled yarn, of combed fibres

No	HS 2002	Description
61	5206.41	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)
62	5206.42	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
63	5206.43	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
64	5206.44	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
65	5206.45	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
		Cotton yarn (other than sewing thread) put up for retail sale.
66	5207.10	- Containing 85% or more by weight of cotton
67	5207.90	- Other
		Flax yarn.
68	5306.10	- Single
69	5306.20	- Multiple (folded) or cabled
		Yarn of jute or of other textile bast fibres of heading 53.03.
70	5307.10	- Single
71	5307.20	- Multiple (folded) or cabled
		Yarn of other vegetable textile fibres; paper yarn.
72	5308.20	- True hemp yarn
73	5308.90	- Other
		Sewing thread of man-made filaments, whether or not put up for retail sale.
74	5401.10	- Of synthetic filaments
75	5401.20	- Of artificial filaments
		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.
76	5402.10	- High tenacity yarn of nylon or other polyamides
77	5402.20	- High tenacity yarn of polyesters
		- Textured yarn
78	5402.31	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex
79	5402.32	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex
80	5402.33	- - Of polyesters
81	5402.39	- - Other
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre
82	5402.41	- - Of nylon or other polyamides
83	5402.42	- - Of polyesters, partially oriented
84	5402.43	- - Of polyesters, other
85	5402.49	- - Other
		- Other yarn, single, with a twist exceeding 50 turns per metre
86	5402.51	- - Of nylon or other polyamides
87	5402.52	- - Of polyesters

No	HS 2002	Description
88	5402.59	- - Other - Other yarn, multiple (folded) or cabled
89	5402.61	- - Of nylon or other polyamides
90	5402.62	- - Of polyesters
91	5402.69	- - Other Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.
92	5403.10	- High tenacity yarn of viscose rayon
93	5403.20	- Textured yarn - Other yarn, single
94	5403.31	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre
95	5403.32	- - Of viscose rayon, with a twist exceeding 120 turns per metre
96	5403.33	- - Of cellulose acetate
97	5403.39	- - Other - Other yarn, multiple (folded) or cabled
98	5403.41	- - Of viscose rayon
99	5403.42	- - Of cellulose acetate
100	5403.49	- - Other Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.
101	5404.10	- Monofilament
102	5404.90	- Other
103	5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm. Man-made filament yarn (other than sewing thread), put up for retail sale.
104	5406.10	- Synthetic filament yarn
105	5406.20	- Artificial filament yarn Synthetic filament tow.
106	5501.10	- Of nylon or other polyamides
107	5501.20	- Of polyesters
108	5501.30	- Acrylic or modacrylic
109	5501.90	- Other
110	5502.00	Artificial filament tow. Synthetic staple fibres, not carded, combed or otherwise processed for spinning.
111	5503.10	- Of nylon or other polyamides
112	5503.20	- Of polyesters
113	5503.30	- Acrylic or modacrylic
114	5503.40	- Of polypropylene

No	HS 2002	Description
115	5503.90	- Other Artificial staple fibres, not carded, combed or otherwise processed for spinning.
116	5504.10	- Of viscose rayon
117	5504.90	- Other Waste (including noils, yarn waste and garnetted stock) of man-made fibres.
118	5505.10	- Of synthetic fibres
119	5505.20	- Of artificial fibres Synthetic staple fibres, carded, combed or otherwise processed for spinning.
120	5506.10	- Of nylon or other polyamides
121	5506.20	- Of polyesters
122	5506.30	- Acrylic or modacrylic
123	5506.90	- Other
124	5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning. Sewing thread of man-made staple fibres, whether or not put up for retail sale.
125	5508.10	- Of synthetic staple fibres
126	5508.20	- Of artificial staple fibres Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale - Containing 85% or more by weight of staple fibres of nylon or other polyamides
127	5509.11	- - Single yarn
128	5509.12	- - Multiple (folded) or cabled yarn - Containing 85% or more by weight of polyester staple fibres
129	5509.21	- - Single yarn
130	5509.22	- - Multiple (folded) or cabled yarn - Containing 85% or more by weight of acrylic or modacrylic staple fibres
131	5509.31	- - Single yarn
132	5509.32	- - Multiple (folded) or cabled yarn - Other yarn, containing 85% or more by weight of synthetic staple fibres
133	5509.41	- - Single yarn
134	5509.42	- - Multiple (folded) or cabled yarn - Other yarn, of polyester staple fibres
135	5509.51	- - Mixed mainly or solely with artificial staple fibres
136	5509.52	- - Mixed mainly or solely with wool or fine animal hair
137	5509.53	- - Mixed mainly or solely with cotton
138	5509.59	- - Other - Other yarn, of acrylic or modacrylic staple fibres
139	5509.61	- - Mixed mainly or solely with wool or fine animal hair
140	5509.62	- - Mixed mainly or solely with cotton
141	5509.69	- - Other - Other yarn

No	HS 2002	Description
142	5509.91	- - Mixed mainly or solely with wool or fine animal hair
143	5509.92	- - Mixed mainly or solely with cotton
144	5509.99	- - Other
		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.
		- Containing 85% or more by weight of artificial staple fibres
145	5510.11	- - Single yarn
146	5510.12	- - Multiple (folded) or cabled yarn
147	5510.20	- Other yarn, mixed mainly or solely with wool or fine animal hair
148	5510.30	- Other yarn, mixed mainly or solely with cotton
149	5510.90	- Other yarn
		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.
150	5511.10	- Of synthetic staple fibres, containing 85% or more by weight of such fibres
151	5511.20	- Of synthetic staple fibres, containing less than 85% by weight of such fibres
152	5511.30	- Of artificial staple fibres

B. Fabric/Carpets and Other Textile Floor Coverings; Special Yarns, Twine, Cordage and Ropes and Cables and Articles thereof

No	HS 2002	Description
		Woven fabrics of silk or of silk waste.
1	5007.10	- Fabrics of noil silk
2	5007.20	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk
3	5007.90	- Other fabrics
		Woven fabrics of carded wool or of carded fine animal hair.
		- Containing 85% or more by weight of wool or of fine animal hair
4	5111.11	- - Of a weight not exceeding 300 g/m2
5	5111.19	- - Other
6	5111.20	- Other, mixed mainly or solely with man-made filaments
7	5111.30	- Other, mixed mainly or solely with man-made staple fibres
8	5111.90	- Other
		Woven fabrics of combed wool or of combed fine animal hair.
		- Containing 85% or more by weight of wool or of fine animal hair
9	5112.11	- - Of a weight not exceeding 200 g/m2
10	5112.19	- - Other
11	5112.20	- Other, mixed mainly or solely with man-made filaments
12	5112.30	- Other, mixed mainly or solely with man-made staple fibres

No	HS 2002	Description
13	5112.90	- Other
14	5113.00	Woven fabrics of coarse animal hair or of horsehair. Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m². - Unbleached
15	5208.11	-- Plain weave, weighing not more than 100 g/m ²
16	5208.12	-- Plain weave, weighing more than 100 g/m ²
17	5208.13	-- 3-thread or 4-thread twill, including cross twill
18	5208.19	-- Other fabrics - Bleached
19	5208.21	-- Plain weave, weighing not more than 100 g/m ²
20	5208.22	-- Plain weave, weighing more than 100 g/m ²
21	5208.23	-- 3-thread or 4-thread twill, including cross twill
22	5208.29	-- Other fabrics - Dyed
23	5208.31	-- Plain weave, weighing not more than 100 g/m ²
24	5208.32	-- Plain weave, weighing more than 100 g/m ²
25	5208.33	-- 3-thread or 4-thread twill, including cross twill
26	5208.39	-- Other fabrics - Of yarns of different colours
27	5208.41	-- Plain weave, weighing not more than 100 g/m ²
28	5208.42	-- Plain weave, weighing more than 100 g/m ²
29	5208.43	-- 3-thread or 4-thread twill, including cross twill
30	5208.49	-- Other fabrics - Printed
31	5208.51	-- Plain weave, weighing not more than 100 g/m ²
32	5208.52	-- Plain weave, weighing more than 100 g/m ²
33	5208.53	-- 3-thread or 4-thread twill, including cross twill
34	5208.59	-- Other fabrics Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m². - Unbleached
35	5209.11	-- Plain weave
36	5209.12	-- 3-thread or 4-thread twill, including cross twill
37	5209.19	-- Other fabrics - Bleached
38	5209.21	-- Plain weave

No	HS 2002	Description
39	5209.22	-- 3-thread or 4-thread twill, including cross twill
40	5209.29	-- Other fabrics - Dyed
41	5209.31	-- Plain weave
42	5209.32	-- 3-thread or 4-thread twill, including cross twill
43	5209.39	-- Other fabrics - Of yarns of different colours
44	5209.41	-- Plain weave
45	5209.42	-- Denim
46	5209.43	-- Other fabrics of 3-thread or 4-thread twill, including cross twill
47	5209.49	-- Other fabrics - Printed
48	5209.51	-- Plain weave
49	5209.52	-- 3-thread or 4-thread twill, including cross twill
50	5209.59	-- Other fabrics Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m². - Unbleached
51	5210.11	-- Plain weave
52	5210.12	-- 3-thread or 4-thread twill, including cross twill
53	5210.19	-- Other fabrics - Bleached
54	5210.21	-- Plain weave
55	5210.22	-- 3-thread or 4-thread twill, including cross twill
56	5210.29	-- Other fabrics - Dyed
57	5210.31	-- Plain weave
58	5210.32	-- 3-thread or 4-thread twill, including cross twill
59	5210.39	-- Other fabrics - Of yarns of different colours
60	5210.41	-- Plain weave
61	5210.42	-- 3-thread or 4-thread twill, including cross twill
62	5210.49	-- Other fabrics - Printed
63	5210.51	-- Plain weave
64	5210.52	-- 3-thread or 4-thread twill, including cross twill
65	5210.59	-- Other fabrics Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².

No	HS 2002	Description
		- Unbleached
66	5211.11	- - Plain weave
67	5211.12	- - 3-thread or 4-thread twill, including cross twill
68	5211.19	- - Other fabrics
		- Bleached
69	5211.21	- - Plain weave
70	5211.22	- - 3-thread or 4-thread twill, including cross twill
71	5211.29	- - Other fabrics
		- Dyed
72	5211.31	- - Plain weave
73	5211.32	- - 3-thread or 4-thread twill, including cross twill
74	5211.39	- - Other fabrics
		- Of yarns of different colours
75	5211.41	- - Plain weave
76	5211.42	- - Denim
77	5211.43	- - Other fabrics of 3-thread or 4-thread twill, including cross twill
78	5211.49	- - Other fabrics
		- Printed
79	5211.51	- - Plain weave
80	5211.52	- - 3-thread or 4-thread twill, including cross twill
81	5211.59	- - Other fabrics
		Other woven fabrics of cotton.
		- Weighing not more than 200 g/m2
82	5212.11	- - Unbleached
83	5212.12	- - Bleached
84	5212.13	- - Dyed
85	5212.14	- - Of yarns of different colours
86	5212.15	- - Printed
		- Weighing more than 200 g/m2
87	5212.21	- - Unbleached
88	5212.22	- - Bleached
89	5212.23	- - Dyed
90	5212.24	- - Of yarns of different colours
91	5212.25	- - Printed
		Woven fabrics of flax.
		- Containing 85% or more by weight of flax
92	5309.11	- - Unbleached or bleached

No	HS 2002	Description
93	5309.19	- - Other - Containing less than 85% by weight of flax
94	5309.21	- - Unbleached or bleached
95	5309.29	- - Other Woven fabrics of jute or of other textile bast fibres of heading 53.03
96	5310.10	- Unbleached
97	5310.90	- Other
98	5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn. Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.
99	5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters
100	5407.20	- Woven fabrics obtained from strip or the like
101	5407.30	- Fabrics specified in Note 9 to Section XI - Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides
102	5407.41	- - Unbleached or bleached
103	5407.42	- - Dyed
104	5407.43	- - Of yarns of different colours
105	5407.44	- - Printed - Other woven fabrics, containing 85% or more by weight of textured polyester filaments
106	5407.51	- - Unbleached or bleached
107	5407.52	- - Dyed
108	5407.53	- - Of yarns of different colours
109	5407.54	- - Printed - Other woven fabrics, containing 85% or more by weight of polyester filaments
110	5407.61	- - Containing 85% or more by weight of non-textured polyester filaments
111	5407.69	- - Other - Other woven fabrics, containing 85% or more by weight of synthetic filaments
112	5407.71	- - Unbleached or bleached
113	5407.72	- - Dyed
114	5407.73	- - Of yarns of different colours
115	5407.74	- - Printed - Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton
116	5407.81	- - Unbleached or bleached
117	5407.82	- - Dyed
118	5407.83	- - Of yarns of different colours
119	5407.84	- - Printed

No	HS 2002	Description
		- Other woven fabrics
120	5407.91	- - Unbleached or bleached
121	5407.92	- - Dyed
122	5407.93	- - Of yarns of different colours
123	5407.94	- - Printed
		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.
124	5408.10	- Woven fabrics obtained from high tenacity yarn of viscose rayon
		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip of the like
125	5408.21	- - Unbleached or bleached
126	5408.22	- - Dyed
127	5408.23	- - Of yarns of different colours
128	5408.24	- - Printed
		- Other woven fabrics
129	5408.31	- - Unbleached or bleached
130	5408.32	- - Dyed
131	5408.33	- - Of yarns of different colours
132	5408.34	- - Printed
		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.
		- Containing 85% or more by weight of polyester staple fibres
133	5512.11	- - Unbleached or bleached
134	5512.19	- - Other
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres
135	5512.21	- - Unbleached or bleached
136	5512.29	- - Other
		- Other
137	5512.91	- - Unbleached or bleached
138	5512.99	- - Other
		Woven fabrics of synthetic staple fibres containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².
		- Unbleached or bleached
139	5513.11	- - Of polyester staple fibres, plain weave
140	5513.12	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
141	5513.13	- - Other woven fabrics of polyester staple fibres
142	5513.19	- - Other woven fabrics
		- Dyed
143	5513.21	- - Of polyester staple fibres, plain weave

No	HS 2002	Description
144	5513.22	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
145	5513.23	- - Other woven fabrics of polyester staple fibres
146	5513.29	- - Other woven fabrics - Of yarns of different colours
147	5513.31	- - Of polyester staple fibres, plain weave
148	5513.32	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
149	5513.33	- - Other woven fabrics of polyester staple fibres
150	5513.39	- - Other woven fabrics - Printed
151	5513.41	- - Of polyester staple fibres, plain weave
152	5513.42	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
153	5513.43	- - Other woven fabrics of polyester staple fibres
154	5513.49	- - Other woven fabrics Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m². - Unbleached or bleached
155	5514.11	- - Of polyester staple fibres, plain weave
156	5514.12	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
157	5514.13	- - Other woven fabrics of polyester staple fibres
158	5514.19	- - Other woven fabrics - Dyed
159	5514.21	- - Of polyester staple fibres, plain weave
160	5514.22	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
161	5514.23	- - Other woven fabrics of polyester staple fibres
162	5514.29	- - Other woven fabrics - Of yarns of different colours
163	5514.31	- - Of polyester staple fibres, plain weave
164	5514.32	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
165	5514.33	- - Other woven fabrics of polyester staple fibres
166	5514.39	- - Other woven fabrics - Printed
167	5514.41	- - Of polyester staple fibres, plain weave
168	5514.42	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
169	5514.43	- - Other woven fabrics of polyester staple fibres
170	5514.49	- - Other woven fabrics Other woven fabrics of synthetic staple fibres. - Of polyester staple fibres
171	5515.11	- - Mixed mainly or solely with viscose rayon staple fibres

No	HS 2002	Description
172	5515.12	- - Mixed mainly or solely with man-made filaments
173	5515.13	- - Mixed mainly or solely with wool or fine animal hair
174	5515.19	- - Other - Of acrylic or modacrylic staple fibres
175	5515.21	- - Mixed mainly or solely with man-made filaments
176	5515.22	- - Mixed mainly or solely with wool or fine animal hair
177	5515.29	- - Other - Other woven fabrics
178	5515.91	- - Mixed mainly or solely with man-made filaments
179	5515.92	- - Mixed mainly or solely with wool or fine animal hair
180	5515.99	- - Other Woven fabrics of artificial staple fibres. - Containing 85% or more by weight of artificial staple fibres
181	5516.11	- - Unbleached or bleached
182	5516.12	- - Dyed
183	5516.13	- - Of yarns of different colours
184	5516.14	- - Printed - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments
185	5516.21	- - Unbleached or bleached
186	5516.22	- - Dyed
187	5516.23	- - Of yarns of different colours
188	5516.24	- - Printed - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair
189	5516.31	- - Unbleached or bleached
190	5516.32	- - Dyed
191	5516.33	- - Of yarns of different colours
192	5516.34	- - Printed - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton
193	5516.41	- - Unbleached or bleached
194	5516.42	- - Dyed
195	5516.43	- - Of yarns of different colours
196	5516.44	- - Printed - Other
197	5516.91	- - Unbleached or bleached
198	5516.92	- - Dyed
199	5516.93	- - Of yarns of different colours

No	HS 2002	Description
200	5516.94	- - Printed Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.
201	5601.10	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding - Wadding; other articles of wadding
202	5601.21	- - Of cotton
203	5601.22	- - Of man-made fibres
204	5601.29	- - Other
205	5601.30	- Textile flock and dust and mill neps Felt, whether or not impregnated, coated, covered or laminated.
206	5602.10	- Needleloom felt and stitch-bonded fibre fabrics - Other felt, not impregnated, coated, covered or laminated
207	5602.21	- - Of wool or fine animal hair
208	5602.29	- - Of other textile materials
209	5602.90	- Other Nonwovens, whether or not impregnated, coated, covered or laminated.
210	5603.11	- Of man-made filaments - - Weighing not more than 25 g/m2
211	5603.12	- - Weighing more than 25 g/m2 but not more than 70 g/m2
212	5603.13	- - Weighing more than 70 g/m2 but not more than 150 g/m2
213	5603.14	- - Weighing more than 150 g/m2 - Other
214	5603.91	- - Weighing not more than 25 g/m2
215	5603.92	- - Weighing more than 25 g/m2 but not more than 70 g/m2
216	5603.93	- - Weighing more than 70 g/m2 but not more than 150 g/m2
217	5603.94	- - Weighing more than 150 g/m2 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.
218	5604.10	- Rubber thread and cord, textile covered
219	5604.20	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated
220	5604.90	- Other
221	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.
222	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. Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.

No	HS 2002	Description
223	5607.10	- Of jute or other textile bast fibres of heading 53.03 - Of sisal or other textile fibres of the genus Agave
224	5607.21	- - Binder or baler twine
225	5607.29	- - Other - Of polyethylene or polypropylene
226	5607.41	- - Binder or baler twine
227	5607.49	- - Other
228	5607.50	- Of other synthetic fibres
229	5607.90	- Other Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials. - Of man-made textile materials
230	5608.11	- - Made up fishing nets
231	5608.19	- - Other
232	5608.90	- Other
233	5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included. Carpets and other textile floor coverings, knotted, whether or not made up.
234	5701.10	- Of wool or fine animal hair
235	5701.90	- Of other textile materials Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.
236	5702.10	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs
237	5702.20	- Floor coverings of coconut fibres (coir) - Other, of pile construction, not made up
238	5702.31	- - Of wool or fine animal hair
239	5702.32	- - Of man-made textile materials
240	5702.39	- - Of other textile materials - Other, of pile construction, made up
241	5702.41	- - Of wool or fine animal hair
242	5702.42	- - Of man-made textile materials
243	5702.49	- - Of other textile materials - Other, not of pile construction, not made up
244	5702.51	- - Of wool or fine animal hair
245	5702.52	- - Of man-made textile materials
246	5702.59	- - Of other textile materials - Other, not of pile construction, made up

No	HS 2002	Description
247	5702.91	- - Of wool or fine animal hair
248	5702.92	- - Of man-made textile materials
249	5702.99	- - Of other textile materials
		Carpets and other textile floor coverings, tufted, whether or not made up.
250	5703.10	- Of wool or fine animal hair
251	5703.20	- Of nylon or other polyamides
252	5703.30	- Of other man-made textile materials
253	5703.90	- Of other textile materials
		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.
254	5704.10	- Tiles, having a maximum surface area of 0.3 m ²
255	5704.90	- Other
256	5705.00	Other carpets and other textile floor coverings, whether or not made up. Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.
257	5801.10	- Of wool or fine animal hair - Of cotton
258	5801.21	- - Uncut weft pile fabrics
259	5801.22	- - Cut corduroy
260	5801.23	- - Other weft pile fabrics
261	5801.24	- - Warp pile fabrics, épinglé (uncut)
262	5801.25	- - Warp pile fabrics, cut
263	5801.26	- - Chenille fabrics - Of man-made fibres
264	5801.31	- - Uncut weft pile fabrics
265	5801.32	- - Cut corduroy
266	5801.33	- - Other weft pile fabrics
267	5801.34	- - Warp pile fabrics, épinglé (uncut)
268	5801.35	- - Warp pile fabrics, cut
269	5801.36	- - Chenille fabrics
270	5801.90	- Of other textile materials
		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03. - Terry towelling and similar woven terry fabrics, of cotton
271	5802.11	- - Unbleached
272	5802.19	- - Other
273	5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials
274	5802.30	- Tufted textile fabrics
		Gauze, other than narrow fabrics of heading 58.06.

No	HS 2002	Description
275	5803.10	- Of cotton
276	5803.90	- Of other textile materials Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.
277	5804.10	- Tulles and other net fabrics - Mechanically made lace
278	5804.21	- - Of man-made fibres
279	5804.29	- - Of other textile materials
280	5804.30	- Hand-made lace
281	5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up. Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).
282	5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics
283	5806.20	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread - Other woven fabrics
284	5806.31	- - Of cotton
285	5806.32	- - Of man-made fibres
286	5806.39	- - Of other textile materials
287	5806.40	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.
288	5807.10	- Woven
289	5807.90	- Other Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.
290	5808.10	- Braids in the piece
291	5808.90	- Other
292	5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included. Embroidery in the piece, in strips or in motifs.
293	5810.10	- Embroidery without visible ground - Other embroidery
294	5810.91	- - Of cotton
295	5810.92	- - Of man-made fibres
296	5810.99	- - Of other textile materials

No	HS 2002	Description
297	5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.
		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.
298	5901.10	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like
299	5901.90	- Other
		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.
300	5902.10	- Of nylon or other polyamides
301	5902.20	- Of polyesters
302	5902.90	- Other
		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.
303	5903.10	- With poly(vinyl chloride)
304	5903.20	- With polyurethane
305	5903.90	- Other
		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.
306	5904.10	- Linoleum
307	5904.90	- Other
308	5905.00	Textile wall coverings.
		Rubberised textile fabrics, other than those of heading 59.02.
309	5906.10	- Adhesive tape of a width not exceeding 20 cm
		- Other
310	5906.91	- - Knitted or crocheted
311	5906.99	- - Other
312	5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.
313	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 thereof or, whether or not impregnated.
314	5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.
315	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.
		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.
316	5911.10	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)

No	HS 2002	Description
317	5911.20	- Bolting cloth, whether or not made up - Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)
318	5911.31	- - Weighing less than 650 g/m2
319	5911.32	- - Weighing 650 g/m2 or more
320	5911.40	- Straining cloth of a kind used in oil presses or the like, including that of human hair
321	5911.90	- Other Pile fabrics, including "long-pile" fabrics and terry fabrics knitted or crocheted.
322	6001.10	- "Long pile" fabrics - Looped pile fabrics
323	6001.21	- - Of cotton
324	6001.22	- - Of man-made fibres
325	6001.29	- - Of other textile materials - Other
326	6001.91	- - Of cotton
327	6001.92	- - Of man-made fibres
328	6001.99	- - Of other textile materials Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01
329	6002.40	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread
330	6002.90	- Other Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.
331	6003.10	- Of wool or fine animal hair
332	6003.20	- Of cotton
333	6003.30	- Of synthetic fibres
334	6003.40	- Of artificial fibres
335	6003.90	- Other Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01
336	6004.10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread
337	6004.90	- Other Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04
338	6005.10	- Of wool or fine animal hair - Of cotton

No	HS 2002	Description
339	6005.21	- - Unbleached or bleached
340	6005.22	- - Dyed
341	6005.23	- - Of yarns of different colours
342	6005.24	- - Printed
		- Of synthetic fibres
343	6005.31	- - Unbleached or bleached
344	6005.32	- - Dyed
345	6005.33	- - Of yarns of different colours
346	6005.34	- - Printed
		- Of artificial fibres
347	6005.41	- - Unbleached or bleached
348	6005.42	- - Dyed
349	6005.43	- - Of yarns of different colours
350	6005.44	- - Printed
351	6005.90	- Other
		Other knitted or crocheted fabrics.
352	6006.10	- Of wool or fine animal hair
		- Of cotton
353	6006.21	- - Unbleached or bleached
354	6006.22	- - Dyed
355	6006.23	- - Of yarns of different colours
356	6006.24	- - Printed
		- Of synthetic fibres
357	6006.31	- - Unbleached or bleached
358	6006.32	- - Dyed
359	6006.33	- - Of yarns of different colours
360	6006.34	- - Printed
		- Of artificial fibres
361	6006.41	- - Unbleached or bleached
362	6006.42	- - Dyed
363	6006.43	- - Of yarns of different colours
364	6006.44	- - Printed
365	6006.90	- Other

C. Article of Apparel and Clothing Accessories and Other Made Up Textile Articles

No	HS 2002	Description
		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.
1	3005.90	- Other
		Other plates, sheets, film, foil and strip, of plastics.
		- Cellular
	3921.12	- - Of polymers of vinyl chloride
2	ex. 3921.12	<i>(Woven, knitted or non-woven fabrics coated, covered or laminated with plastics)</i>
	3921.13	- - Of polyurethanes
3	ex. 3921.13	<i>(Woven, knitted or non-woven fabrics coated, covered or laminated with plastics)</i>
	3921.90	- Other
4	ex. 3921.90	<i>(Woven, knitted or non-woven fabrics coated, covered or laminated with plastics)</i>
		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.
		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers
	4202.12	- - With outer surface of plastics or of textile materials
5	ex. 4202.12	<i>(Luggage, handbags and flat goods with an outer surface predominantly of textile materials)</i>
		- Handbags, whether or not with shoulder strap, including those without handle
	4202.22	- - With outer surface of plastic sheeting or of textile materials
6	ex. 4202.22	<i>(Luggage, handbags and flat goods with an outer surface predominantly of textile materials)</i>
		- Articles of a kind normally carried in the pocket or in the handbag
	4202.32	- - With outer surface of plastic sheeting or of textile materials
7	ex. 4202.32	<i>(Luggage, handbags and flat goods with an outer surface predominantly of textile materials)</i>
		- Other
	4202.92	- - With outer surface of plastic sheeting or of textile materials
8	ex. 4202.92	<i>(Luggage, handbags and flat goods with an outer surface predominantly of textile materials)</i>
		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.

No	HS 2002	Description
9	6101.10	- Of wool or fine animal hair
10	6101.20	- Of cotton
11	6101.30	- Of man-made fibres
12	6101.90	- Of other textile materials
		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.
13	6102.10	- Of wool or fine animal hair
14	6102.20	- Of cotton
15	6102.30	- Of man-made fibres
16	6102.90	- Of other textile materials
		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.
		- Suits
17	6103.11	- - Of wool or fine animal hair
18	6103.12	- - Of synthetic fibres
19	6103.19	- - Of other textile materials
		- Ensembles
20	6103.21	- - Of wool or fine animal hair
21	6103.22	- - Of cotton
22	6103.23	- - Of synthetic fibres
23	6103.29	- - Of other textile materials
		- Jackets and blazers
24	6103.31	- - Of wool or fine animal hair
25	6103.32	- - Of cotton
26	6103.33	- - Of synthetic fibres
27	6103.39	- - Of other textile materials
		- Trousers, bib and brace overalls, breeches and shorts
28	6103.41	- - Of wool or fine animal hair
29	6103.42	- - Of cotton
30	6103.43	- - Of synthetic fibres
31	6103.49	- - Of other textile materials
		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.
		- Suits
32	6104.11	- - Of wool or fine animal hair
33	6104.12	- - Of cotton
34	6104.13	- - Of synthetic fibres
35	6104.19	- - Of other textile materials

No	HS 2002	Description
		- Ensembles
36	6104.21	- - Of wool or fine animal hair
37	6104.22	- - Of cotton
38	6104.23	- - Of synthetic fibres
39	6104.29	- - Of other textile materials
		- Jackets and blazers
40	6104.31	- - Of wool or fine animal hair
41	6104.32	- - Of cotton
42	6104.33	- - Of synthetic fibres
43	6104.39	- - Of other textile materials
		- Dresses
44	6104.41	- - Of wool or fine animal hair
45	6104.42	- - Of cotton
46	6104.43	- - Of synthetic fibres
47	6104.44	- - Of artificial fibres
48	6104.49	- - Of other textile materials
		- Skirts and divided skirts
49	6104.51	- - Of wool or fine animal hair
50	6104.52	- - Of cotton
51	6104.53	- - Of synthetic fibres
52	6104.59	- - Of other textile materials
		- Trousers, bib and brace overalls, breeches and shorts
53	6104.61	- - Of wool or fine animal hair
54	6104.62	- - Of cotton
55	6104.63	- - Of synthetic fibres
56	6104.69	- - Of other textile materials
		Men's or boys' shirts, knitted or crocheted.
57	6105.10	- Of cotton
58	6105.20	- Of man-made fibres
59	6105.90	- Of other textile materials
		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.
60	6106.10	- Of cotton
61	6106.20	- Of man-made fibres
62	6106.90	- Of other textile materials
		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.
		- Underpants and briefs
63	6107.11	- - Of cotton
64	6107.12	- - Of man-made fibres

No	HS 2002	Description
65	6107.19	- - Of other textile materials - Nightshirts and pyjamas
66	6107.21	- - Of cotton
67	6107.22	- - Of man-made fibres
68	6107.29	- - Of other textile materials - Other
69	6107.91	- - Of cotton
70	6107.92	- - Of man-made fibres
71	6107.99	- - Of other textile materials Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligées, bathrobes, dressing gowns and similar articles, knitted or crocheted. - Slips and petticoats
72	6108.11	- - Of man-made fibres
73	6108.19	- - Of other textile materials - Briefs and panties
74	6108.21	- - Of cotton
75	6108.22	- - Of man-made fibres
76	6108.29	- - Of other textile materials - Nightdresses and pyjamas
77	6108.31	- - Of cotton
78	6108.32	- - Of man-made fibres
79	6108.39	- - Of other textile materials - Other
80	6108.91	- - Of cotton
81	6108.92	- - Of man-made fibres
82	6108.99	- - Of other textile materials T-shirts, singlets and other vests, knitted or crocheted.
83	6109.10	- Of cotton
84	6109.90	- Of other textile materials Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted. - Of wool or fine animal hair
85	6110.11	- - Of wool
86	6110.12	- - Of Kashmir (cashmere) goats
87	6110.19	- - Other
88	6110.20	- Of cotton
89	6110.30	- Of man-made fibres
90	6110.90	- Of other textile materials Babies' garments and clothing accessories, knitted or crocheted.

No	HS 2002	Description
91	6111.10	- Of wool or fine animal hair
92	6111.20	- Of cotton
93	6111.30	- Of synthetic fibres
94	6111.90	- Of other textile materials
		Track suits, ski suits and swimwear, knitted or crocheted.
		- Track suits
95	6112.11	- - Of cotton
96	6112.12	- - Of synthetic fibres
97	6112.19	- - Of other textile materials
98	6112.20	- Ski suits
		- Men's or boys' swimwear
99	6112.31	- - Of synthetic fibres
100	6112.39	- - Of other textile materials
		- Women's or girls' swimwear
101	6112.41	- - Of synthetic fibres
102	6112.49	- - Of other textile materials
103	6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.
		Other garments, knitted or crocheted.
104	6114.10	- Of wool or fine animal hair
105	6114.20	- Of cotton
106	6114.30	- Of man-made fibres
107	6114.90	- Of other textile materials
		Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.
		- Panty hose and tights
108	6115.11	- - Of synthetic fibres, measuring per single yarn less than 67 decitex
109	6115.12	- - Of synthetic fibres, measuring per single yarn 67 decitex or more
110	6115.19	- - Of other textile materials
111	6115.20	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex
		- Other
112	6115.91	- - Of wool or fine animal hair
113	6115.92	- - Of cotton
114	6115.93	- - Of synthetic fibres
115	6115.99	- - Of other textile materials
		Gloves, mittens and mitts, knitted or crocheted.
116	6116.10	- Impregnated, coated or covered with plastics or rubber
		- Other

No	HS 2002	Description
117	6116.91	-- Of wool or fine animal hair
118	6116.92	-- Of cotton
119	6116.93	-- Of synthetic fibres
120	6116.99	-- Of other textile materials
		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.
121	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like
122	6117.20	- Ties, bow ties and cravats
123	6117.80	- Other accessories
124	6117.90	- Parts
		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles
125	6201.11	-- Of wool of fine animal hair
126	6201.12	-- Of cotton
127	6201.13	-- Of man-made fibres
128	6201.19	-- Of other textile materials
		- Other
129	6201.91	-- Of wool or fine animal hair
130	6201.92	-- Of cotton
131	6201.93	-- Of man-made fibres
132	6201.99	-- Of other textile materials
		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.
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles
133	6202.11	-- Of wool or fine animal hair
134	6202.12	-- Of cotton
135	6202.13	-- Of man-made fibres
136	6202.19	-- Of other textile materials
		- Other
137	6202.91	-- Of wool or fine animal hair
138	6202.92	-- Of cotton
139	6202.93	-- Of man-made fibres
140	6202.99	-- Of other textile materials
		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).
		- Suits

No	HS 2002	Description
141	6203.11	-- Of wool or fine animal hair
142	6203.12	-- Of synthetic fibres
143	6203.19	-- Of other textile materials - Ensembles
144	6203.21	-- Of wool or fine animal hair
145	6203.22	-- Of cotton
146	6203.23	-- Of synthetic fibres
147	6203.29	-- Of other textile materials - Jackets and blazers
148	6203.31	-- Of wool or fine animal hair
149	6203.32	-- Of cotton
150	6203.33	-- Of synthetic fibres
151	6203.39	-- Of other textile materials - Trousers, bib and brace overalls, breeches and shorts
152	6203.41	-- Of wool or fine animal hair
153	6203.42	-- Of cotton
154	6203.43	-- Of synthetic fibres
155	6203.49	-- Of other textile materials Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). - Suits
156	6204.11	-- Of wool or fine animal hair
157	6204.12	-- Of cotton
158	6204.13	-- Of synthetic fibres
159	6204.19	-- Of other textile materials - Ensembles
160	6204.21	-- Of wool or fine animal hair
161	6204.22	-- Of cotton
162	6204.23	-- Of synthetic fibres
163	6204.29	-- Of other textile materials - Jackets and blazers
164	6204.31	-- Of wool or fine animal hair
165	6204.32	-- Of cotton
166	6204.33	-- Of synthetic fibres
167	6204.39	-- Of other textile materials - Dresses
168	6204.41	-- Of wool or fine animal hair

No	HS 2002	Description
169	6204.42	- - Of cotton
170	6204.43	- - Of synthetic fibres
171	6204.44	- - Of artificial fibres
172	6204.49	- - Of other textile materials - Skirts and divided skirts
173	6204.51	- - Of wool or fine animal hair
174	6204.52	- - Of cotton
175	6204.53	- - Of synthetic fibres
176	6204.59	- - Of other textile materials - Trousers, bib and brace overalls, breeches and shorts
177	6204.61	- - Of wool or fine animal hair
178	6204.62	- - Of cotton
179	6204.63	- - Of synthetic fibres
180	6204.69	- - Of other textile materials Men's or boys' shirts.
181	6205.10	- Of wool or fine animal hair
182	6205.20	- Of cotton
183	6205.30	- Of man-made fibres
184	6205.90	- Of other textile materials Women's or girls' blouses, shirts and shirt-blouses.
185	6206.10	- Of silk or silk waste
186	6206.20	- Of wool or fine animal hair
187	6206.30	- Of cotton
188	6206.40	- Of man-made fibres
189	6206.90	- Of other textile materials Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.
		- Underpants and briefs
190	6207.11	- - Of cotton
191	6207.19	- - Of other textile materials - Nightshirts and pyjamas
192	6207.21	- - Of cotton
193	6207.22	- - Of man-made fibres
194	6207.29	- - Of other textile materials - Other
195	6207.91	- - Of cotton
196	6207.92	- - Of man-made fibres
197	6207.99	- - Of other textile materials

No	HS 2002	Description
		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligées, bathrobes, dressing gowns and similar articles.
		- Slips and petticoats
198	6208.11	- - Of man-made fibres
199	6208.19	- - Of other textile materials
		- Nightdresses and pyjamas
200	6208.21	- - Of cotton
201	6208.22	- - Of man-made fibres
202	6208.29	- - Of other textile materials
		- Other
203	6208.91	- - Of cotton
204	6208.92	- - Of man-made fibres
205	6208.99	- - Of other textile materials
		Babies' garments and clothing accessories.
206	6209.10	- Of wool or fine animal hair
207	6209.20	- Of cotton
208	6209.30	- Of synthetic fibres
209	6209.90	- Of other textile materials
		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.
210	6210.10	- Of fabrics of heading 56.02 or 56.03
211	6210.20	- Other garments, of the type described in subheadings 6201.11 to 6201.19
212	6210.30	- Other garments, of the type described in subheadings 6202.11 to 6202.19
213	6210.40	- Other men's or boys' garments
214	6210.50	- Other women's or girls' garments
		Track suits, ski suits and swimwear; other garments.
		- Swimwear
215	6211.11	- - Men's or boys'
216	6211.12	- - Women's or girls'
217	6211.20	- Ski suits
		- Other garments, men's or boys'
218	6211.31	- - Of wool or fine animal hair
219	6211.32	- - Of cotton
220	6211.33	- - Of man-made fibres
221	6211.39	- - Of other textile materials
		- Other garments, women's or girls'
222	6211.41	- - Of wool or fine animal hair
223	6211.42	- - Of cotton
224	6211.43	- - Of man-made fibres

No	HS 2002	Description
225	6211.49	- - Of other textile materials Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.
226	6212.10	- Brassieres
227	6212.20	- Girdles and panty-girdles
228	6212.30	- Corselettes
229	6212.90	- Other Handkerchiefs.
230	6213.10	- Of silk or silk waste
231	6213.20	- Of cotton
232	6213.90	- Of other textile materials Shawls, scarves, mufflers, mantillas, veils and the like.
233	6214.10	- Of silk or silk waste
234	6214.20	- Of wool or fine animal hair
235	6214.30	- Of synthetic fibres
236	6214.40	- Of artificial fibres
237	6214.90	- Of other textile materials Ties, bow ties and cravats.
238	6215.10	- Of silk or silk waste
239	6215.20	- Of man-made fibres
240	6215.90	- Of other textile materials
241	6216.00	Gloves, mittens and mitts. Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.
242	6217.10	- Accessories
243	6217.90	- Parts Blankets and travelling rugs.
244	6301.10	- Electric blankets
245	6301.20	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair
246	6301.30	- Blankets (other than electric blankets) and travelling rugs, of cotton
247	6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres
248	6301.90	- Other blankets and travelling rugs Bed linen, table linen, toilet linen and kitchen linen.
249	6302.10	- Bed linen, knitted or crocheted - Other bed linen, printed
250	6302.21	- - Of cotton
251	6302.22	- - Of man-made fibres
252	6302.29	- - Of other textile materials

No	HS 2002	Description
		- Other bed linen
253	6302.31	- - Of cotton
254	6302.32	- - Of man-made fibres
255	6302.39	- - Of other textile materials
256	6302.40	- Table linen, knitted or crocheted
		- Other table linen
257	6302.51	- - Of cotton
258	6302.52	- - Of flax
259	6302.53	- - Of man-made fibres
260	6302.59	- - Of other textile materials
261	6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton
		- Other
262	6302.91	- - Of cotton
263	6302.92	- - Of flax
264	6302.93	- - Of man-made fibres
265	6302.99	- - Of other textile materials
		Curtains (including drapes) and interior blinds; curtain or bed valances.
		- Knitted or crocheted
266	6303.11	- - Of cotton
267	6303.12	- - Of synthetic fibres
268	6303.19	- - Of other textile materials
		- Other
269	6303.91	- - Of cotton
270	6303.92	- - Of synthetic fibres
271	6303.99	- - Of other textile materials
		Other furnishing articles, excluding those of heading 94.04.
		- Bedspreads
272	6304.11	- - Knitted or crocheted
273	6304.19	- - Other
		- Other
274	6304.91	- - Knitted or crocheted
275	6304.92	- - Not knitted or crocheted, of cotton
276	6304.93	- - Not knitted or crocheted, of synthetic fibres
277	6304.99	- - Not knitted or crocheted, of other textile materials
		Sacks and bags, of a kind used for the packing of goods.
278	6305.10	- Of jute or of other textile bast fibres of heading 53.03
279	6305.20	- Of cotton

No	HS 2002	Description
		- Of man-made textile materials
280	6305.32	- - Flexible intermediate bulk containers
281	6305.33	- - Other, of polyethylene or polypropylene strip or the like
282	6305.39	- - Other
283	6305.90	- Of other textile materials
		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.
		- Tarpaulins, awnings and sunblinds
284	6306.11	- - Of cotton
285	6306.12	- - Of synthetic fibres
286	6306.19	- - Of other textile materials
		- Tents
287	6306.21	- - Of cotton
288	6306.22	- - Of synthetic fibres
289	6306.29	- - Of other textile materials
		- Sails
290	6306.31	- - Of synthetic fibres
291	6306.39	- - Of other textile materials
		- Pneumatic mattresses
292	6306.41	- - Of cotton
293	6306.49	- - Of other textile materials
		- Other
294	6306.91	- - Of cotton
295	6306.99	- - Of other textile materials
		Other made up articles, including dress patterns.
296	6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths
297	6307.20	- Life-jackets and life-belts
298	6307.90	- Other
299	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.
300	6309.00	Worn clothing and other worn articles.
		Other footwear.
	6405.20	- With uppers of textile materials
301	ex. 6405.20	<i>(Footwear with soles and uppers of wool felt)</i>
		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.
	6406.10	- Uppers and parts thereof, other than stiffeners
302	ex. 6406.10	<i>(Footwear uppers of which 50% or more of the external surface area is textile material)</i>

No	HS 2002	Description
		- Other
	6406.99	- - Of other materials
303	ex. 6406.99	<i>(Leg warmers and gaiters of textile material)</i>
304	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
305	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
306	6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed
307	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.
308	6505.90	- Other
		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).
309	6601.10	- Garden or similar umbrellas
		- Other
310	6601.91	- - Having a telescopic shaft
311	6601.99	- - Other
		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).
		- Slivers, rovings, yarn and chopped strands
	7019.19	- - Other
312	7019.19.10 (AHTN 2002/1)	- - - Yarn
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products
		- Other woven fabrics
	7019.51	- - Of a width not exceeding 30 cm
313	ex. 7019.51	<i>(Woven fabrics of fibre glass)</i>
	7019.52	- - Of a width exceeding 30 cm, plain weave, weighing less than 250g/m2, of filaments measuring per single yarn not more than 136 tex
314	ex. 7019.52	<i>(Woven fabrics of fibre glass)</i>
	7019.59	- - Other
315	ex. 7019.59	<i>(Woven fabrics of fibre glass)</i>
		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.
		- Other parts and accessories of bodies (including cabs)
316	8708.21	- - Safety seat belts
317	8804.00	Parachutes (including dirigible parachutes and paragliders) and rotachutes; parts thereof and accessories thereto
		Watch straps, watch bands and watch bracelets, and parts thereof.
318	9113.90	- Other

No	HS 2002	Description
		Mattress supports; articles of bedding and similar furnishings (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.
	9404.90	- Other
319	<i>ex.9404.90</i>	<i>(Pillows and cushions of cotton; quilts, eiderdowns; comforters and similar articles of textile materials)</i>
		Dolls representing only human beings.
		- Parts and accessories
320	9502.91	- - Garments and accessories therefor, footwear and headgear
		Typewriter or similar ribbons, inked or other wise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.
	9612.10	- Ribbons
321	9612.10.10 (AHN 2002/1)	- - Of textile fabric

**OPERATIONAL CERTIFICATION PROCEDURES
FOR THE RULES OF ORIGIN FOR
THE ASEAN-INDIA FREE TRADE AREA (AIFTA)**

For the purposes of implementing the Rules of Origin for the AIFTA, the following Operational Certification Procedures on the issuance and verification of the AIFTA Certificate of Origin and the other related administrative matters shall be followed:

AUTHORITIES

Article 1

The AIFTA Certificate of Origin shall be issued by the Government authorities (Issuing Authority) of the exporting Party.

Article 2

Each Party shall provide 11 original sets of, or through electronic means, specimen signatures and specimen of official seals used by their Issuing Authorities, including their names and addresses, through the ASEAN Secretariat for dissemination to the other Parties. Any change in names, addresses, specimen signatures or official seals shall be promptly informed in the same manner or electronically.

Article 3

For the purposes of determining originating status, the Issuing Authority shall have the right to call for any supporting documentary evidence or carry out any checks considered appropriate.

APPLICATIONS

Article 4

The exporter and/or the manufacturer of the products qualified for preferential tariff treatment shall apply in writing to the Issuing Authority of

the exporting Party requesting for the pre-exportation verification of the origin of the products. The result of the verification, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in verifying the origin of the said products to be exported thereafter. The pre-exportation verification may not apply to products, the origin of which by their nature can be easily verified.

Article 5

At the time of carrying out the formalities for exporting the products under preferential tariff treatment, the exporter or his authorised representative shall submit a written application for the AIFTA Certificate of Origin together with appropriate supporting documents proving that the products to be exported qualify for the issuance of an AIFTA Certificate of Origin.

PRE-EXPORTATION EXAMINATION

Article 6

- (a) The Issuing Authority shall, to the best of their competence and ability, carry out proper examination upon each application for the AIFTA Certificate of Origin to ensure that:
 - (i) the application and the AIFTA Certificate of Origin are duly completed and signed by the authorised signatory;
 - (ii) the origin of the product is in conformity with the AIFTA Rules of Origin;
 - (iii) other statements of the AIFTA Certificate of Origin correspond to supporting documentary evidence submitted; and
 - (iv) description, quantity and weight of goods, marks and numbers on packages, and number and type of packages, as specified, conform to the products to be exported.
- (b) Multiple items declared on a single invoice and single AIFTA Certificate of Origin shall be allowed, provided that each item qualifies separately in its own right.

ISSUANCE OF AIFTA CERTIFICATE OF ORIGIN

Article 7

- (a) The AIFTA Certificate of Origin shall be in International Organization for Standardization (ISO) A4 size, and white paper in conformity with the specimen as in the Attachment. It shall be made in English. The AIFTA Certificate of Origin shall comprise one (1) original and three (3) copies. Each AIFTA Certificate of Origin shall bear a reference number as given separately by each place or office of issuance.
- (b) The original copy shall be forwarded, together with the triplicate, by the exporter to the importer. Only the original copy will be submitted by the importer to the Customs Authority at the port or place of importation. The duplicate shall be retained by the Issuing Authority in the exporting Party. The triplicate shall be retained by the importer. The quadruplicate shall be retained by the exporter.
- (c) In cases where an AIFTA Certificate of Origin is not accepted by the Customs Authority of the importing Party, such AIFTA Certificate of Origin shall be marked accordingly in Box 4 and the original AIFTA Certificate of Origin shall be returned to the Issuing Authority within a reasonable period but not to exceed two (2) months. The Issuing Authority shall be duly notified of the grounds for the denial of preferential tariff treatment.
- (d) In cases where an AIFTA Certificate of Origin is not accepted, as stated in paragraph (c), the Issuing Authority shall provide detailed, exhaustive clarification addressing the grounds for the denial of preferential tariff treatment raised by the importing Party. The Customs Authority of the importing Party shall accept the AIFTA Certificate of Origin and grant the preferential tariff treatment if the clarification is found satisfactory.

Article 8

To implement the provisions of Rules 4, 5 and 6 of the AIFTA Rules of Origin, the AIFTA Certificate of Origin issued by the exporting Party shall indicate the relevant rules and applicable percentage of AIFTA content in Box 8.

Article 9

No erasures or superimpositions shall be allowed on the AIFTA Certificate of Origin. Any alteration shall be made by striking out the errors and making any required corrections. Such alterations and corrections shall be approved and certified by an official of the Issuing Authority authorised to sign the AIFTA Certificate of Origin. Unused spaces shall be crossed out to prevent any subsequent addition.

Article 10

- (a) The AIFTA Certificate of Origin shall be issued by the Issuing Authority of the exporting Party at the time of exportation, or within three (3) working days from the date of shipment whenever the products to be exported can be considered originating in that Party within the meaning of the AIFTA Rules of Origin.
- (b) In exceptional cases where a AIFTA Certificate of Origin has not been issued at the time of exportation or within three (3) working days from the date of shipment due to inadvertent errors or omissions or other valid causes, the AIFTA Certificate of Origin may be issued retroactively but no longer than 12 months from the date of shipment, bearing the words "ISSUED RETROACTIVELY".

Article 11

- (a) Notwithstanding paragraph (b) of Article 7, Articles 13 and 14(b), the Issuing Authority of the intermediate Party may issue a back-to-back AIFTA Certificate of Origin if an application is made by the exporter of that Party while the product is passing through that Party's territory, provided that:
 - (i) a valid AIFTA Certificate of Origin from the original exporting Party is presented only to the Issuing Authority of the intermediate Party;
 - (ii) the importer of the intermediate Party and the exporter who applies for the back-to-back AIFTA Certificate of Origin in the intermediate Party are the same;

- (iii) validity of the back-to-back AIFTA Certificate of Origin shall have the same end-date as the original AIFTA Certificate of Origin;
 - (iv) the originating products re-exported could either be full or part of the original consignment;
 - (v) the consignment which is to be re-exported using the back-to-back AIFTA Certificate of Origin must not undergo any further processing in the intermediate Party, except for repacking and logistics activities consistent with Rule 8 of the ROO;
 - (vi) the product shall remain in the intermediate Party's customs territory, including its free trade zones and bonded areas approved by the customs. The product shall not enter into trade or consumption in the intermediate Party;
 - (vii) information on the back-to-back AIFTA Certificate of Origin includes the name of the Party which issued the original AIFTA Certificate of Origin, date of issuance and reference number; and
 - (viii) verification procedures as set out in Articles 16 and 17 are applied.
- (b) The original exporting Party, the intermediate Party and the importing Party shall cooperate in the process of verification. The copy of the AIFTA Certificate of Origin issued by the original exporting Party shall be given to the Customs Authority of the importing Party if it requests for the same during the process of verification.
- (c) Upon request of a Party, the Parties shall review the provisions of this Article and the implementation thereof, and revise it as may be mutually agreed upon by the Parties.

Article 12

In the event of theft, loss or destruction of an AIFTA Certificate of Origin, the exporter may apply in writing to the Issuing Authority which issued it for

the certified true copy of the original and the triplicate to be made on the basis of the export documents in their possession bearing the endorsement of the words "CERTIFIED TRUE COPY" (in lieu of the original certificate) in Box 12. This copy shall bear the date of the original AIFTA Certificate of Origin. The certified true copy of an AIFTA Certificate of Origin shall be issued within the validity period of the original AIFTA Certificate of Origin and on condition that the exporter provides to the relevant Issuing Authority the quadruplicate copy.

PRESENTATION

Article 13

Except for the AIFTA Certificate of Origin referred to in Article 11(a), the original AIFTA Certificate of Origin shall be submitted to the Customs Authority at the time of lodging the import entry for the products concerned.

Article 14

The following time limit for the presentation of the AIFTA Certificate of Origin shall be observed:

- (a) the AIFTA Certificate of Origin shall be valid for 12 months from the date of its issuance;
- (b) the AIFTA Certificate of Origin shall be submitted to the Customs Authority of the importing Party within its validity period;
- (c) where the AIFTA Certificate of Origin is submitted to the relevant Customs Authority of the importing Party after the expiration of its validity period, such AIFTA Certificate of Origin shall be accepted, if failure to observe the time limit was as a result of *force majeure* or any other cause beyond the control of the exporter; and
- (d) in all cases, the relevant Customs Authority in the importing Party may accept such AIFTA Certificate of Origin provided that the products have been imported before the expiry of the validity of that AIFTA Certificate of Origin.

Article 15

- (a) Where the origin of a product is not in doubt, the discovery of minor discrepancies between the statements made in the AIFTA Certificate of Origin and those made in the documents submitted to the Customs Authority of the importing Party for the purpose of carrying out the formalities for importing the products shall not invalidate the AIFTA Certificate of Origin, if it does in fact correspond to the said products.
- (b) For multiple items declared under the same AIFTA 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 that AIFTA Certificate of Origin. Subparagraph a(iii) of Article 16 may be applied to the problematic items.

VERIFICATION

Article 16

- (a) The importing Party may request a retroactive check at random and/or when it has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the good in question or of certain parts thereof. The Issuing Authority shall conduct a retroactive check on a producer/exporter's cost statement based on the current cost and prices within a six-month timeframe prior to the date of exportation subject to the following procedures:
 - (i) the request for a retroactive check shall be accompanied by the AIFTA Certificate of Origin concerned and specify the reasons and any additional information suggesting that the particulars given in the said AIFTA Certificate of Origin may be inaccurate, unless the retroactive check is requested on a random basis;
 - (ii) the Issuing Authority shall respond to the request promptly and reply within three (3) months after receipt of the request for retroactive check;

- (iii) In case of reasonable doubt as to the authenticity or accuracy of the document, the Customs Authority of the importing Party may suspend provision of preferential tariff treatment while awaiting the result of verification. However, it may release the good to the importer subject to any administrative measures deemed necessary, provided that they are not subject to import prohibition or restriction and there is no suspicion of fraud; and
 - (iv) the retroactive check process, including the actual process and the determination of whether the subject good is originating or not, should be completed and the result communicated to the Issuing Authority within six (6) months. While the process of the retroactive check is being undertaken, subparagraph (iii) shall be applied.
- (b) The Customs Authority of the importing Party may request an importer for information or documents relating to the origin of imported good in accordance with its domestic laws and regulations before requesting the retroactive check pursuant to paragraph (a).

Article 17

- (a) If the importing Party is not satisfied with the outcome of the retroactive check, it may, under exceptional circumstances, request verification visits to the exporting Party. Prior to conducting a verification visit:
- (i) the importing Party shall deliver a written notification of its intention to conduct the verification visit through a focal customs or any other appropriate authority simultaneously to:
 - 1. the producer/exporter whose premises are to be visited;
 - 2. the Issuing Authority of the Party in the territory of which the verification visit is to occur;
 - 3. the focal customs or any other appropriate authority of the Party in the territory of which the verification visit is to occur; and

4. the importer of the good subject to the verification visit;
- (ii) the written notification mentioned in subparagraph (i) shall be as comprehensive as possible and include:
1. the name of the focal customs or any other appropriate authority issuing the notification;
 2. the name of the producer/exporter whose premises are to be visited;
 3. the proposed date of the verification visit;
 4. the coverage scope/purpose of the proposed verification visit, including reference to the good subject to the verification; and
 5. the names and designation of the officials performing the verification visit;
- (iii) an importing Party shall obtain the written consent of the producer/exporter whose premises are to be visited;
- (iv) when a written consent from the producer/exporter is not obtained within 30 days from the date of receipt of the notification pursuant to subparagraph (i), the notifying Party may deny preferential tariff treatment to the good referred to in the said AIFTA Certificate of Origin that would have been subject to the verification visit; and
- (v) the Issuing Authority receiving the notification may postpone the proposed verification visit and notify the importing Party of such intention within 15 days from the date of receipt of the notification. Notwithstanding any postponement, any verification visit shall be carried out within 60 days from the date of such receipt, or for such longer period as the Parties may agree.
- (b) The importing Party conducting the verification visit shall provide the producer/exporter whose good is subject to the verification and the

relevant Issuing Authority with a written determination of whether that good qualifies as an originating good.

- (c) The determination of whether the good qualifies as an originating good shall be notified to the producer/exporter, and the relevant Issuing Authority. Any suspended preferential tariff treatment shall be reinstated upon a determination that the good qualifies as an originating good.
- (d) If the good is determined to be non-originating, the producer/exporter shall be given 30 days from the date of receipt of the written determination to provide any written comments or additional information regarding the eligibility of the good for preferential tariff treatment. If the good is still found to be non-originating, the final written determination issued by the importing Party shall be communicated to the Issuing Authority within 30 days from the date of receipt of the comments/additional information from the producer/exporter.
- (e) The verification visit process, including the actual visit and the determination whether or not the good subject to verification is originating, shall be carried out and its results communicated to the Issuing Authority within a maximum period of six (6) months from the date when the verification visit was conducted. While the process of verification is being undertaken, subparagraph a(iii) of Article 16 shall be applied.

Article 18

- (a) The application for AIFTA Certificates of Origin and all documents related to such application shall be retained by the Issuing Authorities for not less than two (2) years from the date of issuance.
- (b) Information relating to the validity of the AIFTA Certificate of Origin shall be furnished upon request of the importing Party.
- (c) Any information communicated between the authorities concerned shall be treated as confidential and shall be used for the validation of AIFTA Certificates of Origin purposes only.

SPECIAL CASES

Article 19

When destination of all or parts of the products exported to a specified port of a Party is changed, before or after their arrival in the importing Party, the following rules shall be observed:

- (a) If the products have already been submitted to the Customs Authority in the specified importing Party, the AIFTA Certificate of Origin shall, by a written application of the importer, be endorsed to this effect for all or parts of products by the said authorities and the original returned to the importer.
- (b) If the changing of destination occurs during transportation to the importing Party as specified in the AIFTA Certificate of Origin, the exporter shall apply in writing, accompanied with the issued AIFTA Certificate of Origin, for issuance of new AIFTA Certificate(s) of Origin for all or parts of products.

Article 20

For the purpose of implementing Rule 8(c) of the AIFTA Rules of Origin, where transportation is effected through the territory of one or more non-AIFTA Party, the following shall be produced to the Customs Authority of the importing Party:

- (a) a through Bill of Lading issued in the exporting Party;
- (b) a AIFTA Certificate of Origin issued by the relevant Issuing Authority of the exporting Party;
- (c) a copy of the original commercial invoice in respect of the product; and
- (d) if any, other relevant supporting documents in evidence that the requirements of Rule 8(c) of the AIFTA Rules of Origin are being complied with.

Article 21

- (a) Products sent from a Party for exhibition in another Party, when sold during or after the exhibition, shall benefit from the preferential tariff treatment if the products meet the requirements of the AIFTA Rules of Origin, provided it is shown to the satisfaction of the relevant Customs Authority of the importing Party that:
 - (i) an exporter has dispatched those products from the exporting Party to the Party where the exhibition is held and has exhibited them there;
 - (ii) the exporter has sold the products or transferred them to a consignee in the importing Party; and
 - (iii) the products have been consigned during the exhibition or immediately thereafter to the importing Party in the state in which they were sent for exhibition.
- (b) For the purposes of implementing paragraph (a), the AIFTA Certificate of Origin must be produced to the relevant Customs Authority of the importing Party. The name and address of the exhibition must be indicated, a certificate issued by the relevant authority of the Party where the exhibition took place together with supporting documents prescribed in Article 20(d) may be required.
- (c) Paragraph (a) shall apply to any exhibition, fair or similar show or display in the venue where the products remain under customs control during these events.

Article 22

The Customs Authority in the importing Party shall accept an AIFTA Certificate of Origin where the sales invoice is issued either by a company located in a third country or an AIFTA exporter for the account of the said company, provided that the product meets the requirements of the AIFTA Rules of Origin.

ACTION AGAINST FRAUDULENT ACTS

Article 23

- (a) When it is suspected that fraudulent acts in connection with the AIFTA Certificate of Origin have been committed, the relevant Government Authorities concerned shall cooperate in any action taken against the persons involved.
- (b) Each Party shall be responsible for providing legal sanctions against fraudulent acts related to the AIFTA Certificate of Origin.

Article 24

- (a) In case of a dispute concerning origin determination, classification of products or other related matters, the Governmental authorities concerned in the importing and exporting Parties shall consult each other with a view to resolving the dispute, and the result communicated to the other Parties.
- (b) Where no mutually satisfactory solution to the dispute is reached through consultations, the Party concerned may invoke the dispute settlement procedures under the ASEAN-India DSM Agreement.

ATTACHMENT TO THE OCP**Original (Duplicate/Triplicate/Quadruplicate)**

1. Goods consigned from (Exporter's business name, address, country)		Reference No. ASEAN-INDIA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM AI Issued in _____ (Country) See Notes Overleaf			
2. Goods consigned to (Consignee's name, address, country)					
3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge		4. For Official Use ☐ Preferential Tariff Treatment Given Under ASEAN-India Free Trade Area Preferential Tariff ☐ Preferential Tariff Treatment Not Given (Please state reason/s) Signature of Authorised Signatory of the Importing Country			
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
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in (Country) and that they comply with the origin requirements specified for these goods in the ASEAN-INDIA Free Trade Area Preferential Tariff for the goods exported to (Importing Country) Place and date, signature of authorised signatory			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority		
13. Where appropriate please tick: ☐ Third Country Invoicing ☐ Exhibition ☐ Back-to-Back CO ☐ Cumulation					

OVERLEAF NOTES

- Parties which accept this form for the purpose of preferential tariff treatment under the ASEAN-INDIA Free Trade Agreement (AIFTA):

BRUNEI DARUSSALAM	CAMBODIA	INDONESIA
INDIA	LAOS	MALAYSIA
MYANMAR	PHILIPPINES	SINGAPORE
THAILAND	VIETNAM	

- CONDITIONS: To enjoy preferential tariff under the AIFTA, goods sent to any Parties listed above:

- must fall within a description of goods eligible for concessions in the Party of destination;
- must comply with the consignment conditions in accordance with Rule 8 of the AIFTA Rules of Origin; and
- must comply with the origin criteria in the AIFTA Rules of Origin.

- ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter and/or producer must indicate in box 8 of this Form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Goods wholly obtained or produced in the territory of the exporting Party	"WO"
(b) Goods satisfying Rule 4 (Not Wholly Produced or Obtained Products) of the AIFTA Rules of Origin	"RVC []% + CTSH"
(c) Goods satisfying Rule 6 (Product Specific Rules) of the AIFTA Rules of Origin	Appropriate qualifying criteria

- EACH ARTICLE MUST QUALIFY: It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
- DESCRIPTION OF GOODS: The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.
- HARMONIZED SYSTEM NUMBER: The Harmonized System number shall be that of the importing Party.
- EXPORTER: The term "Exporter" in Box 11 may include the manufacturer or the producer.
- FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (✓) in the relevant boxes in column 4 whether or not preferential tariff is accorded.
- THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, "Third Country Invoicing" in Box 13 should be ticked (✓) and such information as name and country of the company issuing the invoice shall be indicated in Box 7.
- EXHIBITIONS: In cases where goods are sent from the territory of the exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a Party, in accordance with Article 21 of the Operational Certification Procedures, "Exhibitions" in Box 13 should be ticked (✓) and the name and address of the exhibition indicated in Box 2.
- BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Article 11 of the Operational Certification Procedures, "Back-to-Back CO" in Box 13 should be ticked (✓). The name of original exporting Party to be indicated in Box 11 and the date of the issuance of CO and the reference number will be indicated in Box 7.