



Miscellaneous Series No. 15 (2019)

# Interim Economic Partnership Agreement

between the United Kingdom of Great Britain and  
Northern Ireland, of the one part, and the Pacific  
States, of the other part

London, 14 March 2019

The Agreement is not in force

*Presented to Parliament  
by the Secretary of State for Foreign and Commonwealth Affairs  
by Command of Her Majesty  
March 2019*



© Crown copyright 2019

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit [nationalarchives.gov.uk/doc/open-government-licence/version/3](http://nationalarchives.gov.uk/doc/open-government-licence/version/3) or write to the Information Policy Team, The National Archives, Kew, London TW9 4DU, or email: [psi@nationalarchives.gsi.gov.uk](mailto:psi@nationalarchives.gsi.gov.uk).

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at [www.gov.uk/government/publications](http://www.gov.uk/government/publications)

Any enquiries regarding this publication should be sent to us at Treaty Section, Foreign and Commonwealth Office, King Charles Street, London, SW1A 2AH

ISBN 978-1-5286-1120-6

CCS0319839960 03/19

Printed on paper containing 75% recycled fibre content minimum

Printed in the UK by the APS Group on behalf of the Controller of Her Majesty's Stationery Office

## **INTERIM ECONOMIC PARTNERSHIP AGREEMENT**

**between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Pacific States, of the other part**

THE United Kingdom of Great Britain and Northern Ireland, hereinafter referred to as ‘the UK’, of

the one part, and

THE REPUBLIC OF FIJI,

THE INDEPENDENT STATE OF PAPUA NEW GUINEA (hereinafter referred to as ‘Papua

New Guinea’), hereinafter referred to as ‘the Pacific States’,

of the other part,

HAVING REGARD TO the fact that the UK will continue to offer improved market access within the framework of the negotiations on Economic Partnership Agreements (EPAs) and that Pacific States will continue benefiting from this offer as from 20 December 2009, in the case of Papua New Guinea, and 28 July 2014, in the case of Fiji;

HAVING REGARD TO Annex IV, which forms an integral part of this Agreement;

REAFFIRMING their continuing commitment to the ongoing negotiations aiming at the conclusion of a comprehensive EPA which will contain all relevant elements and include all interested Pacific Islands;

REAFFIRMING that development cooperation is a crucial element of this Agreement and the comprehensive agreement that will be negotiated, and an essential factor for the realisation of its objectives;

REAFFIRMING their commitment to the respect for human rights, democratic principles, the rule of law and to good governance, which constitute essential and fundamental elements as set out in Annex IV, and to sustainable and equitable development, along with greater involvement of an active and organised civil society and the private sector, which, along with the market economy, are the main elements contributing to achieving the objectives of the partnership;

REAFFIRMING their commitment to work together towards the achievement of the objectives of economic growth, poverty eradication, sustainable development and the gradual integration of the Pacific States into the world economy, with due regard for their political choices and development priorities;

REAFFIRMING their commitment to support the regional integration process within the Pacific region, and in particular to foster regional economic integration as a key instrument for their integration into the world economy and helping them face the challenges of globalisation and achieving the economic and social development to which they aim;

DESIRING to cooperate closely at the national level to maximise the synergies between development cooperation and the objectives of this Agreement;

DESIRING to progressively remove barriers to trade between them; while taking into account the principles of asymmetry and flexibility;

DESIRING to establish a framework for improved arrangements for trade between the Pacific States and the UK that are consistent with their obligations under the World Trade Organisation (‘WTO’);

DESIRING to establish an institutional framework for their Interim Economic Partnership Agreement and a mechanism to resolve any disputes that might arise in that relationship consistently with the objectives of this Agreement,

HAVE DECIDED TO CONCLUDE THIS AGREEMENT:

PART I  
**TRADE PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT**

*Article 1*  
**Objectives**

The objectives of this Agreement are to:

1. enable the Pacific States to benefit from the improved market access offered by the UK under this Agreement and pending the conclusion of a comprehensive Economic Partnership Agreement between the Pacific States and the UK;
2. promote sustainable development and the gradual integration of the Pacific States into the world economy, in conformity with their political choices and development priorities;
3. establish a free trade area between the Parties based on the common interest, and fulfil this objective by the progressive liberalisation of trade in a manner compliant with applicable WTO rules and the principle of asymmetry, commensurate to the specific needs and capacity constraints of the Pacific States, in terms of levels and timing for commitments under this Agreement;
4. set up the appropriate dispute settlement arrangements;
5. set up the appropriate institutional arrangements.

*Article 2*  
**Principles**

1. This Agreement is based on the Objectives and Fundamental Principles as well as the Essential and Fundamental Elements set out in Annex IV. This Agreement shall build on the achievements of the Cotonou Agreement and the previous ACP-EC Partnership Agreements in the area of regional cooperation and integration as well as economic and trade cooperation.

*Article 3*  
**Sustainable development**

1. The Parties reaffirm that the objective of sustainable development shall be an integral part of the provisions of this Agreement, consistent with the overarching objectives and principles set out in Annex IV and especially the general commitment to reduce and eventually eradicate poverty in a way that is consistent with the objectives of sustainable development.
2. The Parties understand this objective to apply in the case of the present Agreement as a commitment that:
  - (a) the application of this Agreement shall fully take into account the human, cultural, economic, social, health and environmental best interests of their respective populations and of future generations;
  - (b) decision-taking methods embrace the fundamental principles of ownership, participation and dialogue.
3. As a result the Parties agree to work cooperatively towards the realisation of a sustainable development centred on the human person, who is the main beneficiary of development.

*Article 4*  
**Regional integration**

1. This Agreement builds upon and aims at deepening regional integration and the Parties undertake to cooperate to further develop it.
2. Nothing in this Agreement shall prevent any Party from entering into any Agreement for the establishment of a free trade area, customs union or other free trade Agreement with any third countries.

*Article 5*

**Cooperation in international fora**

1. The Parties shall endeavour to cooperate in all international fora where issues relevant to this Agreement are discussed.
2. The Parties recognise the valuable contribution that regional organisations can make to the achievement of the objectives of this Agreement. The Parties agree to work closely with existing Pacific regional organisations and programmes wherever useful and possible to support the implementation of this Agreement.

PART II

**TRADE IN GOODS**

*Article 6*

**Scope**

This Agreement shall apply to products originating in the UK or in the Pacific States and falling within Chapters 01 to 97 set out in the UK and the Pacific States' respective tariff nomenclatures in conformity with the rules of classification applicable to the Harmonized Commodity Description and Coding System (HS).

*CHAPTER 1*

**Customs duties**

*Article 7*

**Customs Duties and Other Charges**

1. A customs duty includes any duty or charge of any kind imposed on or in connection with the importation of goods, including any form of surtax or surcharge, but does not include:
  - (a) internal taxes or other internal charges imposed consistently with Article 23;
  - (b) any antidumping, countervailing or safeguard measure applied consistently with Chapter 2 of Part II;
  - (c) fees or other charges imposed consistently with paragraph 2.
2. Fees and charges referred to in paragraph 1(c) shall be limited in amount to the approximate cost of services rendered and shall not represent indirect protection for domestic products or a taxation of imports for fiscal purposes. Any such fees and charges shall not be applied on an ad valorem basis.

*Article 8*

**Rules of origin**

For the purposes of this Chapter, 'originating' means qualifying under the rules of origin set out in Protocol II to this Agreement. In the period of the five years following the entry into force of this Agreement the Parties shall review the operation of these provisions, with a view to further simplifying the concepts and methods used for the purpose of determining origin in the light of the development needs of the Pacific States. In such review, full consideration shall be given to providing certainty for investors, the development of technologies and production processes and all other factors, including on-going reforms of rules of origin and the establishment of appropriate mechanisms for administrative cooperation between the Parties and the Pacific States as the case may be, which may require modifications to the provisions of this Protocol. Not later than one year before the end of this period, the Parties shall open negotiations on the Protocol with a view to modifying or replacing it. Any such modification or replacement shall be effected by a decision of the Trade Committee.

*Article 9*

**Classification of goods**

The classification of goods in trade between the UK and the Pacific States shall be that set out in the respective tariff nomenclatures based on the Harmonized Commodity Description and Coding System.

*Article 10*

**Elimination of customs duties on exports**

Neither the UK nor the Pacific States may maintain or institute any duties, taxes or other fees and charges imposed on or in connection with the exportation of goods to the other Party, or any internal taxes, fees and charges on goods exported to the other Party that are in excess of those imposed on like products destined for internal sale, except:

- (a) when these measures are necessary, in conjunction with domestic measures, for ensuring fiscal solvency of a Pacific State or for the protection of the environment; and
- (b) in exceptional circumstances, where a Pacific State can justify specific protection to develop infant industries, that Pacific State may introduce temporary export taxes on a limited number of products destined for the UK market after mutual agreement with the UK<sup>1</sup>.

*Article 11*

**Customs duties on products originating in the Pacific States**

Products originating in the Pacific States shall be imported in the UK free of customs duties, except for the products indicated, and under the conditions set out in Annex I.

*Article 12*

**Customs duties on products originating in the UK**

Customs duties on imports of products originating in the UK shall be reduced or eliminated in accordance with the provisions set out in Annex II.

*Article 13*

**Modification of Tariff Commitments**

In the event of serious difficulties in respect of imports of a given product, the Pacific State facing such difficulty may request that the Trade Committee review the schedule of customs duty reductions and eliminations with a view to modify where necessary the time schedule for reduction or elimination by common accord.

The Trade Committee by agreement may modify Annex II in any manner deemed appropriate.

The Parties shall ensure that any such modifications do not result in an incompatibility of this Agreement with the requirements of Article XXIV of the General Agreement on Tariffs and Trade (GATT) 1994.

*Article 14*

**Standstill**

No new customs duties shall be introduced in trade, nor shall those already applied be increased between the Parties as from the entry into force of the Agreement for all products subject to liberalising commitments.

*Article 15*

**Circulation of goods**

1. Customs duties shall be levied only once for goods originating in the UK or in the Pacific States. Once customs duties have

---

<sup>1</sup> The Parties recognise that any such measure shall be applied on a Most Favoured Nation (MFN) basis

been levied, goods originating in any of the Parties shall circulate within the territory of the UK or of the Pacific States respectively without any further payment of customs duties.

2. Notwithstanding paragraph 1 and for goods of tariff headings whose duties have not yet been eliminated in all of the Pacific States, any customs duty paid upon importation in a Pacific State shall be refunded fully and without delay when the goods leave the customs territory of first importation. Such product shall then pay the duty in the country of consumption.

3. The Parties agree to cooperate with a view to facilitating the circulation of goods and simplifying customs procedures as provided for under Chapter 4.

#### *Article 16*

#### **Non-discrimination Clause**

1. With respect to matters covered by this Chapter, the UK shall accord to the Pacific States any more favourable treatment applicable as a result of the UK becoming party to a free trade agreement with third parties after the signature of this Agreement.

2. With respect to the subject matter covered by this Chapter, the Pacific States shall accord to the UK any more favourable treatment applicable as a result of the Pacific States becoming party to a free trade agreement with any major trading economy after the signature of this Agreement.

3. Where a Pacific State or the Pacific States can demonstrate that they have been offered by a third Party a substantially more favourable treatment in goods, including rules of origin, than that offered by the UK, the Parties will consult and may jointly decide how best to implement the provisions of paragraph 2.

4. The provisions of this Chapter shall not be so construed as to oblige the UK or any Pacific State to extend reciprocally any preferential treatment applicable as a result of the UK or any Pacific State being party to a free trade agreement with third parties on the date of signature of this Agreement.

5. For the purposes of this Article, 'free trade agreement' means an agreement substantially liberalising trade and providing for the absence or elimination of substantially all discrimination between or among parties thereto through the elimination of existing discriminatory measures and/or the prohibition of new or more discriminatory measures, either at the entry into force of that agreement or on the basis of a reasonable time frame.

6. For the purposes of this Article, 'major trading economy' means any developed country, or any country accounting for a share of world merchandise exports above 1 percent in the year before the entry into force of the free trade agreement referred to in paragraph 2, or any group of countries acting individually, collectively or through a free trade agreement accounting collectively for a share of world merchandise exports above 1.5 percent in the year before the entry into force of the free trade agreement referred to in paragraph 2<sup>2</sup>.

#### *Article 17*

#### **Special provisions on administrative cooperation in customs matters**

1. The Parties agree that administrative cooperation is essential for the implementation and the control of the preferential treatment granted under this Part and underline their commitment to combat irregularities and fraud in customs and related matters.

2. Where a Party or a Pacific State as the case may be has made a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud, the Party or Pacific State concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned in accordance with this Article.

3. For the purpose of this Article a failure to provide administrative cooperation shall mean, inter alia:

- (a) a repeated failure to respect the obligations to verify the originating status of the product(s) concerned;
- (b) a repeated refusal or undue delay in carrying out and/or communicating the results of subsequent verification of the proof of origin;
- (c) a repeated refusal or undue delay in obtaining authorisation to conduct administrative cooperation missions to verify the authenticity of documents or accuracy of information relevant to the granting of the preferential treatment in question.

---

<sup>2</sup> For this calculation official data by the WTO on leading exporters in world merchandise trade (excluding intra-EU trade) shall be used.

For the purpose of this Article, a finding of irregularities or fraud may be made, inter alia, where there is a rapid increase, without satisfactory explanation, in imports of goods exceeding the usual level of production and the export capacity of the other Party or Pacific State as the case may be, which is linked to objective information concerning irregularities or fraud.

4. The application of a temporary suspension pursuant to paragraph 2 shall be subject to the following conditions:
  - (a) The Party or Pacific State as the case may be which has made a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud shall without undue delay notify the Trade Committee of its finding together with the objective information and enter into consultations within the Trade Committee, on the basis of all relevant information and objective findings, with a view to reaching a solution acceptable to both the UK and the Pacific States or State as the case may be.
  - (b) Where the Parties have entered into consultations within the Trade Committee as above and have failed to agree on an acceptable solution within three months following the notification, the Party or Pacific State concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned. A temporary suspension shall be notified to the Trade Committee without undue delay.
  - (c) Temporary suspensions under this Article shall be limited to that necessary to protect the financial interests of the Party or Pacific State concerned. They shall not exceed a period of six months, which may be renewed. Temporary suspensions shall be notified immediately after their adoption to the affected Party or Pacific State and the Trade Committee. They shall be subject to periodic consultations within the Trade Committee in particular with a view to their termination as soon as the conditions for their application are no longer given.
5. At the same time as the notification to the Trade Committee under paragraph 4(a) of this Article, the Party or Pacific State concerned should publish a notice to importers in its official gazette or journal. The notice to importers should indicate for the product concerned and for the specific origin concerned that there is a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud.

#### *Article 18*

### **Management of administrative errors**

The Parties recognise each others' rights to correct errors during the implementation of this Agreement. Where errors are identified, either Party may request the Trade Committee to examine the possibilities of adopting appropriate measures with a view to resolving the situation.

## *CHAPTER 2*

### **Trade defence instruments**

#### *Article 19*

### **Anti-dumping and countervailing measures**

1. Subject to the provisions of this Article, nothing in this Agreement shall prevent the UK or the Pacific States, both WTO members and non-WTO members, whether individually or collectively, from adopting anti-dumping or countervailing measures in accordance with the relevant WTO agreements. For the purpose of this Article, origin shall be determined in accordance with the non-preferential rules of origin of the Parties.
2. The UK may not impose definitive anti-dumping or countervailing duties in respect of products imported from the Pacific States before considering the possibility of constructive remedies foreseen in the relevant WTO agreements, in accordance with UK law. In that respect, the UK shall provide appropriate assistance to the exporters from the Pacific States which are proposing such constructive remedies.
3. Where an anti-dumping or countervailing measure has been imposed on behalf of two or more Pacific States by a regional or sub-regional authority, there shall be one single forum of judicial review, including the stage of appeals.
4. Where anti-dumping or countervailing measures can be imposed on a regional or sub-regional basis and on a national basis the Parties or Pacific States as the case may be shall ensure that such measures are not applied simultaneously in respect of the same product by regional or sub-regional authorities on the one hand, and national authorities on the other.
5. The UK shall notify the exporting Pacific States of the receipt of a properly documented complaint before initiating any investigation.

6. The provisions of this Article shall be applicable to all investigations initiated after this Agreement enters into force.
7. The provisions of this Article shall not be subject to the Dispute Settlement provisions of this Agreement.

#### *Article 20*

#### **Multilateral safeguards**

1. Subject to the provisions of this Article, nothing in this Agreement shall prevent the Pacific States and the UK from adopting measures in accordance with Article XIX of the GATT 1994, the Agreement on Safeguards, and Article 5 of the Agreement on Agriculture. For the purpose of this Article, origin shall be determined in accordance with the non-preferential rules of origin of the Parties.
2. Notwithstanding paragraph 1, the UK may, in the light of the overall development objectives of this Agreement and the small size of the economies of the Pacific States, exclude imports from any Pacific State from any measures taken pursuant to Article XIX of the GATT 1994, the WTO Agreement on Safeguards and Article 5 of the Agreement on Agriculture.
3. The provisions of paragraph 2 shall apply for a period of five years, beginning in respect of Papua New Guinea on 20 December 2009 or in respect of Fiji on 28 July 2014. Not later than 120 days before the end of this period, the Parties shall review the operation of those provisions in the light of the development needs of the Pacific States, with a view to determining whether to extend their application for a further period.
4. The provisions of paragraph 1 shall not be subject to the Dispute Settlement provisions of this Agreement.

#### *Article 21*

#### **Bilateral Safeguards**

1. Notwithstanding Article 20, after having examined alternative solutions, the UK or a Pacific State may apply safeguard measures of limited duration which derogate from the provisions of Articles 11 and 12, under the conditions and in accordance with the procedures laid down in this Article.
2. Safeguard measures referred to in paragraph 1 may be taken where a product originating in the UK or a Pacific State is being imported into the territory of the UK or a Pacific State in such increased quantities and under such conditions as to cause or threaten to cause:
  - (a) serious injury to the domestic industry producing like or directly competitive products in the territory of the importing Parties or Pacific States, or
  - (b) disturbances in a sector or industry of the economy, whether of an economic or social nature, or difficulties which could bring about serious deterioration in the economic situation of the importing Parties or Pacific States, or
  - (c) disturbances in the markets of agricultural like or directly competitive products<sup>3</sup> or mechanisms regulating those markets.
3. Safeguard measures referred to in this Article shall not exceed what is necessary to remedy or prevent the serious injury or disturbances, as defined in paragraphs 2 and 4(b). Those safeguard measures of the importing Parties or Pacific States may only consist of one or more of the following:
  - (a) suspension of the further reduction of the rate of import duty for the product concerned, as provided for under this Agreement;
  - (b) increase in the customs duty on the product concerned up to a level which does not exceed the customs duty applied to imports originating in other WTO Members, and
  - (c) introduction of tariff quotas on the product concerned.
4. (a) Without prejudice to paragraphs 1, 2 and 3 above, where any product originating in the UK is being imported in such increased quantities and under such conditions as to cause or threaten to cause one of the situations referred to under subparagraphs 2(a), (b) and (c) above to a Pacific State, the Pacific State concerned may take surveillance or safeguard

---

<sup>3</sup> For the purpose of this Article agricultural products are those covered by Annex 1 of the WTO Agreement on Agriculture

measures limited to its territory in accordance with the procedures laid down in paragraphs 5 to 8.

- (b) A Pacific State may take safeguard measures where a product originating in the UK as a result of the reduction of duties is being imported into its territory in such increased quantities and under such conditions as to cause or threaten to cause disturbances to an infant industry producing like or directly competitive products. These measures shall be taken in order to promote development of productive and sustainable industries with a view to raising the general standard of living of the people. This provision is only applicable for a period of twenty years, from, in respect of Papua New Guinea 20 December 2009 or in respect of Fiji 28 July 2014. Measures must be taken in accordance with the procedures laid down in paragraphs 5 to 8 except that the initial duration of measures may be of seven years in the case of non-Least Developed Countries (non-LDCs) with a joint review for a possible extension for further three years and in the case of Small Island States and least developed countries for twelve years with joint review for a possible extension for a further three years. No Pacific State shall, at any time, raise tariffs under this provision on goods originating in the UK on more than 3 per cent of tariff lines or on more than 15 per cent of the total value of goods originating in the UK calculated as the average value of imports over the last three years.
5.
  - (a) Safeguard measures referred to in this Article shall only be maintained for such a time as may be necessary to prevent or remedy serious injury or disturbances as defined in paragraphs 2 and 4 above.
  - (b) Safeguard measures referred to in this Article shall not be applied for a period exceeding two years. In exceptional circumstances, such measures may be extended for a further period of no more than two years. Where a Pacific State applies a safeguard measure, such measures may however be applied for a period not exceeding four years and, in exceptional circumstances, extended for a further period of four years.
  - (c) Safeguard measures referred to in this Article that exceed one year shall contain clear elements progressively leading to their elimination at the end of the set period, at the latest.
  - (d) No safeguard measure referred to in this Article shall be applied to the import of a product that has previously been subject to such a measure, for a period of at least one year from the expiry of the measure.
6. For the implementation of the above paragraphs, the following provisions shall apply:
  - (a) Where the UK or a Pacific State takes the view that one of the circumstances set out in paragraphs 2 and 4, exists, it shall immediately refer the matter to the Trade Committee for examination.
  - (b) The Trade Committee may make any recommendation needed to remedy the circumstances which have arisen. If no recommendation has been made by the Trade Committee aimed at remedying the circumstances, or no other satisfactory solution has been reached within 30 days of the matter being referred to the Trade Committee, the importing Party or the Pacific State may adopt the appropriate measures to remedy the circumstances in accordance with this Article.
  - (c) Before taking any measure provided for in this Article or, in the cases to which paragraph 7 of this Article applies, as soon as possible, the UK or the Pacific State concerned shall supply the Trade Committee with all relevant information required for a thorough examination of the situation, with a view to seeking a solution acceptable to the parties concerned.
  - (d) In the selection of safeguard measures pursuant to this Article, priority must be given to those which least disturb the operation of this Agreement.
  - (e) Any safeguard measure taken pursuant to this Article shall be notified immediately to the Trade Committee and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their abolition as soon as circumstances permit.
7. Where exceptional circumstances require immediate action, the importing Party or Pacific State concerned may take the measures provided for in paragraph 3 and 4 on a provisional basis without complying with the requirements of paragraph 6. Such action may be taken for a maximum period of 180 days where measures are taken by the UK and 200 days where measures are taken by the Pacific State. The duration of any such provisional measure shall be counted as a part of the initial period and any extension referred to in paragraph 5. In the taking of such provisional measures, the interest of the Parties, and especially of Small Island States, shall be taken into account. The importing Party or Pacific State as the case may be shall inform the other party concerned and it shall immediately refer the matter to the Trade Committee for examination.
8. If an importing Party or Pacific State, as the case may be, subjects imports of a product to an administrative procedure, having as its purpose the rapid provision of information on the trend of trade flows liable to give rise to the problems referred to in this Article, it shall inform the Trade Committee without delay.
9. Safeguard measures adopted under the provisions of this Article shall not be subject to WTO Dispute Settlement provisions.

*CHAPTER 3*  
*Non-tariff measures*

*Article 22*

**Prohibition of Quantitative Restrictions**

Unless otherwise specified in this Agreement, all prohibitions or restrictions applying to the import or export of goods between the UK and the Pacific States, other than customs duties and taxes, and fees and other charges, whether made effective through quotas, import or export licenses or other measures, shall be eliminated upon the entry into force of this Agreement. No such new measures shall be introduced. The provisions of this Article shall be without prejudice to the provisions of Chapter 2 of Part II.

*Article 23*

**National treatment on internal taxation and regulation**

1. Imported products originating in the other Party shall not be subject, either directly or indirectly, to internal taxes or other internal charges of any kind in excess of those applied, directly or indirectly, to like national products. Moreover, the Parties shall not otherwise apply internal taxes or other internal charges so as to afford protection to national production.
2. Imported products originating in the other Party shall be accorded treatment no less favourable than that accorded to like national products in respect of all laws, regulations and requirements affecting their internal sale, offering for sale, purchase, transportation, distribution or use. The provisions of this paragraph shall not prevent the application of differential internal transportation charges which are based exclusively on the economic operation of the means of transport and not on the nationality of the product.
3. No Party shall establish or maintain any internal quantitative regulation relating to the mixture, processing or use of products in specified amounts or proportions which requires, directly or indirectly, that any specified amount or proportion of any product which is the subject of the regulation must be supplied from domestic sources. Moreover, neither the UK nor any Pacific State shall otherwise apply internal quantitative regulations so as to afford protection to national production.
4. The provisions of this Article shall not prevent the payment of subsidies or the granting of tax incentives for the purpose of developing industries to national producers, including payments to national producers derived from the proceeds of internal taxes or charges applied consistently with the provisions of this Article and subsidies implemented through governmental purchases of national products.
5. The provisions of this Article shall not apply to laws, regulations, procedures or practices governing public procurement.

*Article 24*

**Agricultural export subsidies**

1. With regard to any product as defined in paragraph 3, for which the Pacific States have committed to the elimination of customs duties, the UK undertakes to phase out existing subsidies granted upon the exportation of that product to the territories of the Pacific States.
2. Parties will consult each other with a view to determining the modalities of the elimination of existing subsidies mentioned under paragraph 1.
3. This Article applies to products as covered by Annex 1 of the WTO Agreement on Agriculture.

## CHAPTER 4

### **Customs and trade facilitation**

#### *Article 25*

#### **Objectives**

The objectives of this Chapter are to:

- (a) assist the integration of the Pacific States into the international economy, and in particular facilitate trade between the Parties;
- (b) reinforce cooperation on customs issues with a view to ensuring that the relevant legislation and procedures, as well as the administrative capacity of the relevant administrations, enable the effective and efficient administration of customs, and facilitate trade.

#### *Article 26*

#### **Relationship with Existing Programmes and Assistance**

The Parties shall endeavour to coordinate and integrate their cooperation on trade facilitation and trade promotion with the work of other actors, regional organisations, and national bodies and organisations with the objective of avoiding unnecessary duplication of existing programmes and maximising the benefits from the resources devoted to trade facilitation, in particular, where appropriate, through:

- (a) sharing of information between the Parties, actors, regional and international organisations and their members;
- (b) utilisation of the expertise and resources of other regional or international organisations;
- (c) cooperation between the Parties with and within other regional and international organisations;
- (d) cooperation with other regional and international organisations in the development, establishment and implementation of international agreements on harmonised standards and procedures, or the establishment of new regional organisations;
- (e) participation of other regional organisations, and their members, in the trade facilitation and trade promotion programme; and
- (f) any other form of cooperation, coordination or integration of activities the Parties decide is appropriate.

#### *Article 27*

#### **Customs and administrative cooperation**

1. The Parties agree to:

- (a) exchange information concerning customs legislation and procedures;
- (b) develop joint initiatives in mutually agreed areas;
- (c) establish, wherever possible, common positions on customs issues in international fora;
- (d) promote coordination between all related agencies, both internally and across borders.

2. Notwithstanding paragraph 1, the administrations of the Parties shall provide mutual administrative assistance in customs matters in accordance with the provisions of Protocol I.

#### *Article 28*

#### **Customs procedures**

1. The UK and the Pacific States agree that their respective customs legislation, provisions and procedures shall draw upon the international instruments and standards applicable in the field of customs and trade, including the substantive elements of the revised Kyoto Convention on the Simplification and Harmonization of Customs Procedures, the WCO Framework of Standards to Secure and Facilitate Global Trade, the WCO data model and the International Convention on the Harmonized Commodity Description and Coding System.

2. The UK and the Pacific States agree that their respective trade and customs legislation, provisions and procedures shall be based upon:

- (a) the need to protect and facilitate legitimate trade through effective enforcement of and compliance with legislative requirements;
- (b) the need to avoid unnecessary or discriminatory burdens on economic operators, to provide safeguards against fraud, to provide simplified procedures for compliant traders and to encourage compliance, as well as the need to avoid applying excessive penalties for minor breaches of customs regulations or procedural requirements;
- (c) the application of modern customs techniques, including risk assessment, simplified procedures for entry and release of goods, post release controls, and company audit methods;
- (d) the progressive development of systems, including those based upon Information Technology, to facilitate the electronic exchange of data between traders, customs administrations and other related agencies;
- (e) the need to facilitate transit movements;
- (f) the need to avoid any requirement for the mandatory use of customs brokers. Transparent, non-discriminatory and proportionate rules in respect of the licensing of customs brokers shall apply;
- (g) the need to avoid, except in exceptional circumstances, any requirements for the mandatory use of pre-shipment inspections, as defined by the WTO Agreement on Preshipment Inspection, or their equivalent.

3. The implementation of paragraph 1 and paragraph 2 (c) and (d) of this Article by Small Island States shall be done as appropriate, taking into account the small size and capacity of their administrations.

4. The Parties agree that:

- (a) a single administrative document or electronic equivalent should be applied in the UK and the Pacific States respectively. The Pacific States will continue efforts to this end, with a view to implementation at an early stage during the life of this Agreement. A joint review of the situation will be carried out five years after the entry into force of the Agreement;
- (b) a system of binding rulings on customs matters should be provided, notably on tariff classification and rules of origin, in accordance with rules laid down in their respective legislation.

5. In order to improve working methods, as well as to ensure non-discrimination, transparency, efficiency, integrity and accountability of operations, the Parties or the Pacific States, as the case may be, shall:

- (a) provide effective, prompt and non-discriminatory procedures enabling the right of appeal against customs and other agency administrative actions, rulings and decisions affecting imports, exports or goods in transit. Procedures for appeal shall be easily accessible, including to small or medium enterprises and any costs shall be reasonable and commensurate with costs in providing for appeals;
- (b) ensure that measures are put in place in order to achieve high standards of integrity in the customs service, in line with the relevant international conventions and instruments in this field.

#### *Article 29*

#### **Relations of customs with the Business Community**

The UK and the Pacific States agree:

- (a) to foster cooperation between operators and relevant administrations;
- (b) to ensure that all legislation, procedures and fees and charges are made publicly available, wherever possible through electronic means, together, where appropriate and possible, with the justification for them;
- (c) to make publicly available relevant notices of an administrative nature, including agency requirements and entry procedures, hours of operation and operating procedures for customs offices at ports and border crossing points, and points of contact for

information enquiries;

- (d) on the need, wherever possible, for timely and regular consultation with the business community on legislative proposals and procedures related to customs and trade issues. To this end, appropriate mechanisms for regular consultations between administrations and the business community, shall be established by each Party;
- (e) that new or amended legislation and procedures and their entry into force should be introduced in a way that provides traders with sufficient information in order to become well prepared for complying with them;
- (f) to work to ensure that their respective customs and related requirements and procedures continue to meet the needs of the trading community, follow best practices, and remain as little trade-restrictive as possible.

#### *Article 30*

#### **Customs valuation**

1. The Parties agree to apply Article VII of the GATT 1994 and the Agreement on the Implementation of Article VII of the GATT 1994 to trade in goods covered by Part II of this Agreement.
2. Notwithstanding paragraph 1, the Pacific States which are not members of the WTO on the date of entry into force of this Agreement shall apply rules on customs valuation consistently with Article VII of the GATT 1994 and the Agreement on the Implementation of Article VII of the GATT 1994 to trade in goods covered by Part II of this Agreement within five years of this Agreement coming into force.

#### *Article 31*

#### **Harmonisation of customs standards at regional level**

1. The Parties shall promote regional integration in the field of customs and shall strive to develop common legislation, procedures and requirements, in line with the relevant international standards.
2. A regular follow-up of the implementation of the provisions of this Article shall be carried out.

#### *Article 32*

#### **Review clause**

The Parties agree to review the implementation of this Chapter no later than three years after the entry into force of this Agreement, with a view to determining further steps to be taken.

### *CHAPTER 5*

#### ***Technical barriers to trade and sanitary and phytosanitary measures***

#### *Article 33*

#### **Scope and definitions**

1. The provisions of this Chapter shall apply to technical regulations, standards and conformity assessment procedures (hereinafter referred to as 'TBT measures'), as defined in the WTO Agreement on Technical Barriers to Trade (hereinafter referred to as 'the TBT Agreement'), and to Sanitary and Phytosanitary Measures (hereinafter referred to as 'SPS measures'), as defined in the WTO Agreement on the Application of Sanitary and Phytosanitary Measures (hereinafter referred to as 'the SPS Agreement'), in so far as they affect trade covered by Part II of this Agreement.
2. For the purposes of this Chapter the definitions used by the TBT Agreement and the SPS Agreement shall apply.

#### *Article 34*

#### **Objectives**

1. The Parties agree to cooperate in order to facilitate and increase trade in goods between them, by identifying, preventing and eliminating obstacles to trade arising from TBT and SPS measures.
2. The Parties agree to cooperate to strengthen regional trade in Pacific regional integration and cooperation on matters concerning TBT and SPS measures.
3. The Parties shall cooperate to facilitate compliance with SPS measures applying to exports, whilst safeguarding human, animal and plant safety and health, in particular through building the capacity of the public and private sectors in the Pacific States and assisting the Pacific States to improve their regulatory frameworks and related institutions.
4. The Parties shall cooperate with a view to reinforcing regional integration and promoting the capacity of private and public sectors to comply with TBT and SPS measures.

*Article 35*

**Priority Products**

To better achieve the objectives of this Chapter, the Parties agree to define a list of priority products for export from the Pacific States to the UK and a list of priority products for trade among the Pacific States. These lists shall be contained in Annex III. A and III. B respectively, which shall be reviewed and may be modified by a decision of the Trade Committee as and when appropriate.

*Article 36*

**Rights and Obligations**

1. The Parties agree to apply the SPS and TBT agreements to trade in goods covered by Part II of this Agreement.
2. Notwithstanding paragraph 1, the SPS and TBT-related measures of the Pacific States that are not WTO members on the date of entry into force of this Agreement shall be applied in accordance with the requirements of the SPS and TBT agreements.
3. The UK will take full account of the capacity constraints in the short-term of non-WTO members to comply with the provisions of this Article.
4. Where necessary and possible, the Parties agree that the provisions concerning special and differential treatment in the WTO SPS and TBT agreements are applicable to the trade between the Parties to this Agreement, including the Pacific States that are not WTO members.

*Article 37*

**Equivalence**

1. The Parties recognise the importance of making operational the provisions of Article 4 of the SPS Agreement and enabling the Pacific States to have the equivalence of their SPS measures recognised by developed importing countries.
2. The Parties reaffirm the Decision on the implementation of Article 4 of the Agreement on the Application of Sanitary and Phytosanitary Measures of 23 July 2004 of the WTO Committee on Sanitary and Phytosanitary Measures. The UK agrees to give due consideration to reasonable requests from one or more of the Pacific States to examine the equivalence of their SPS measures in areas of particular export interest to the Pacific States.

*Article 38*

**Competent Authorities**

1. The respective SPS authorities of the Parties shall be the competent authorities in the Pacific States and in the UK for the implementation of the measures referred to in this Chapter.
2. The Parties shall, in accordance with this Agreement, inform each other of their respective competent SPS authorities and of any changes thereto

*Article 39*

**Resolution of SPS and TBT Problems**

1. The Parties shall provide the necessary information to facilitate access to information on TBT-related and SPS measures and

their implementation and enforcement, and future developments in these areas, and to facilitate the avoidance and/or resolution of any difficulties that might arise between the UK and the Pacific States.

2. The Parties shall inform and consult each other as early as possible with a view to finding a mutually agreed solution when a TBT or SPS measure results in a barrier to trade.

3. Nothing in this Chapter shall impair the rights of the Parties under other international agreements, including the right to resort to the good offices or dispute settlement mechanisms of international organisations or those established under any international agreement.

#### *Article 40*

### **Transparency and exchange of information**

1. The Parties confirm their commitments to implement the transparency provisions set out in the SPS Agreement and the TBT Agreement to facilitate access to relevant information on TBT or SPS measures.

2. The UK agrees to cooperate with initiatives of the Pacific States to establish a mechanism to permit efficient notifications of TBT and SPS measures at a regional level.

3. The Parties shall endeavour to inform each other at an early stage of proposals to modify or introduce TBT or SPS measures that may affect trade between the Parties, where appropriate making use of existing systems.

4. In particular with regard to TBT measures, the Parties agree, inter alia, to:

- (a) intensify their collaboration, with a view to facilitating access to their respective markets, by increasing the mutual knowledge and understanding of their respective systems in the field of technical regulations, standards, metrology, accreditation and conformity assessment;
- (b) exchange information, identify and implement appropriate mechanisms for particular issues or sectors, e.g. alignment to international standards and reliance on the supplier's declaration of conformity;
- (c) develop common views and approaches on technical regulatory practices, including transparency, consultation, proportionality, the use of international standards, conformity assessment, and market surveillance.

#### *Article 41*

### **Implementation**

The Parties agree that the Trade Committee shall be competent under this Chapter to:

- (a) monitor and review its implementation;
- (b) provide coordination and consultation on TBT and SPS issues;
- (c) identify and review priority sectors and products and the resulting priority areas for cooperation; and
- (d) make recommendations for modifications to this Chapter.

## *CHAPTER 6*

### *Exceptions*

#### *Article 42*

### **General exception clause**

Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions prevail, or a disguised restriction on trade in goods, services or establishment, nothing in this Agreement shall be construed to prevent the adoption or enforcement by the UK or the Pacific States of measures which:

- (a) are necessary to protect public security and public morals or to maintain public order;

- (b) are necessary to protect human, animal or plant life or health;
- (c) are necessary to secure compliance with laws or regulations not inconsistent with the provisions of this Agreement, including those relating to:
  - (i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on contracts;
  - (ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts;
  - (iii) safety;
  - (iv) customs enforcement; or
  - (v) protection of intellectual property rights;
- (d) relate to the importation or exportation of gold or silver;
- (e) are necessary for the protection of national treasures of artistic, historic or archaeological value;
- (f) relate to the conservation of exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption of goods, domestic supply or consumption of services and on domestic investors;
- (g) relate to the products of prison labour; or
- (h) are inconsistent with Article 23, provided that the difference in treatment is aimed at ensuring the effective or equitable imposition or collection of direct taxes in respect of economic activities, investors or service suppliers of the UK or a Pacific State.

*Article 43*

**Security exceptions**

1. Nothing in this Agreement shall be construed:
  - (a) to require the UK or a Pacific State to furnish any information the disclosure of which it considers contrary to its essential security interests;
  - (b) to prevent the UK or a Pacific State from taking any action which it considers necessary for the protection of its essential security interests:
    - (i) relating to fissionable and fusionable materials or the materials from which they are derived;
    - (ii) relating to economic activities carried out directly or indirectly for the purpose of supplying or provisioning a military establishment;
    - (iii) connected with the production of or trade in arms, munitions and war materials;
    - (iv) relating to government procurement indispensable for national security or for national defence purposes; or
    - (v) taken in time of war or other emergency in international relations; or
  - (c) to prevent the UK or a Pacific State from taking any action in order to carry out obligations it has accepted for the purpose of maintaining international peace and security.
2. The Trade Committee shall be informed to the fullest extent possible of measures taken under paragraphs 1(b) and (c) and of their termination.

*Article 44*

**Taxation**

1. Nothing in this Agreement or in any arrangement adopted under this Agreement shall be construed to prevent the UK or a Pacific State from distinguishing, in the application of the relevant provisions of their fiscal legislation, between taxpayers who are not in the same situation, in particular with regard to their place of residence or with regard to the place where their capital is

invested.

2. Nothing in this Agreement or in any arrangement adopted under this Agreement shall be construed to prevent the adoption or enforcement of any measure aimed at preventing the avoidance or evasion of taxes pursuant to the tax provisions of agreements to avoid double taxation or other tax arrangements or domestic fiscal legislation.

3. Nothing in this Agreement shall affect the rights and obligations of the UK or a Pacific State under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.

#### *Article 45*

#### **Balance of payments difficulties**

1. Where a Pacific State or the UK is in serious balance of payments and external financial difficulties, or under threat thereof, and in particular where a Party or Pacific State determines that:

- (a) there is a serious decline or an imminent threat of serious decline in its monetary reserves, or in the case of a Pacific State with very low monetary reserves, its monetary reserves have failed to achieve a reasonable rate of increase;
- (b) there is a serious decline in its fiscal position due to a decline in government revenue from the collection of customs duties; or
- (c) there has been a natural disaster that has or is likely to cause a serious decline in government revenue or private sector revenue, that Party or Pacific State may impose or increase tariffs for the minimum period necessary and to the minimum extent necessary to arrest or prevent the serious decline in reserves, or to enable reserves to increase at a reasonable rate, or to arrest or prevent a serious decline in the fiscal position.

2. The Pacific States and the UK shall endeavour to avoid the application of the restrictive measures referred to in paragraph 1.

3. Parties or Pacific States applying restrictions under this Article may determine the incidence of the restrictions on imports of different products or classes of products in such a way as to give priority to the importation of those products which are more essential.

4. Any restrictive measure adopted or maintained under this Article shall be consistent with any WTO and International Monetary Fund obligations of the Party or Pacific State adopting or maintaining the restrictive measure. The Party or Pacific State adopting and maintaining the restrictive measure shall take all reasonable steps to ensure that the measure does not disproportionately impact on imports covered by this Agreement from another Party.

5. Any restricted measure adopted or maintained under this Article shall be non-discriminatory, of limited duration, shall not go beyond what is necessary to remedy the balance of payments and external financial situation and shall:

- (a) avoid unnecessary damage to the commercial or economic interests of any other Party or Pacific State;
- (b) not prevent unreasonably the importing of any goods in minimum commercial quantities, the exclusion of which would impair regular channels of trade; and
- (c) not prevent the importing of commercial samples or prevent compliance with patent, trade mark, copyright, or similar procedures.

6. Any Pacific State or the UK maintaining or having adopted restrictive measures, or any changes thereto, shall promptly notify them to the Party or the Pacific States from which the affected imports originate and present, as soon as possible, a time schedule for their removal.

7. Consultation shall be held promptly between the Party or Pacific State adopting and maintaining the restrictive measure and the Party or the Pacific States from which the affected imports originate. Such consultations shall assess the balance of payments situation of the concerned Pacific State or the UK and the restrictions adopted or maintained under this Article, taking into account, inter alia, such factors as:

- (a) the nature and extent of the balance of payments and the external financial difficulties;
- (b) the external economic and trading environment;

(c) alternative corrective measures which may be available.

The consultations shall address the compliance of any restrictive measures with paragraphs 3 and 4. All findings of statistical and other facts presented by the International Monetary Fund relating to foreign exchange, monetary reserves and balance of payments shall be accepted and conclusions shall be based on the assessment by the Fund of the balance of payments and the external financial situation of the Pacific State concerned or the UK .

8. If there is a persistent and widespread application of restrictions under this Article, indicating the existence of a general disequilibrium which is restricting international trade, the UK and the Pacific States shall review the Agreement to consider whether other measures might be taken to remove the underlying causes of the disequilibrium.

#### *Article 46*

### **Food security**

1. The Parties acknowledge that the removal of barriers to trade between the Parties, as envisaged in this Agreement, may pose significant challenges to producers in the agricultural and food sectors of a Party or a Pacific State, and agree to consult with each other on these issues.

2. Where compliance with the provisions of this Agreement leads to problems with the availability of, or access to, foodstuffs or other products essential to ensure food security of a Party or Pacific State and where this situation gives rise or is likely to give rise to major difficulties for such a Party or Pacific State, that Party or Pacific State may take appropriate measures in accordance with the procedures laid down in Article 21, paragraph 2(c).

## **PART III**

### **DISPUTE AVOIDANCE AND SETTLEMENT**

#### *CHAPTER 1*

#### ***Objective and scope***

#### *Article 47*

### **Objective**

The objective of this Part is to avoid and settle any dispute between the UK and the Pacific States with a view to arriving at a mutually agreed solution.

#### *Article 48*

### **Scope**

This Part shall apply to any dispute concerning the interpretation and application of this Agreement except where otherwise expressly provided for in this Agreement.

#### *CHAPTER 2*

#### ***Consultations and mediation***

#### *Article 49*

### **Consultations**

1. The Parties shall endeavour to resolve any dispute referred to in Article 48 by entering into consultations in good faith with the aim of reaching an agreed solution.

2. A Party shall seek consultations by means of a written request to the other Party, copied to the Trade Committee, identifying the measure at issue and the provisions of the Agreement that it considers the measure not to be in conformity with.

3. Consultations shall be held within 40 days of the date of the submission of the request. The consultations shall be deemed concluded within 60 days of the date of the submission of the request, unless both Parties to the dispute agree to continue consultations. All information disclosed during the consultations shall remain confidential.

4. Consultations on matters of urgency, including those regarding perishable or seasonal goods shall be held within 15 days of the date of the submission of the request, and shall be deemed concluded within 30 days of the date of the submission of the request.

5. If consultations are not held within the timeframes laid down in this Article, or if consultations have been concluded and no agreement has been reached on a mutually agreed solution, the complaining Party may request the establishment of an arbitration panel in accordance with Article 51.

*Article 50*

**Mediation**

1. If consultations fail to produce a mutually agreed solution, the Parties to the dispute may, by agreement, seek recourse to a mediator. Unless the Parties to the dispute agree otherwise, the terms of reference for the mediation shall be the matter referred to in the request for consultations.

2. Unless the Parties to the dispute agree on a mediator within ten days of the date of the agreement to request mediation, the presiding co-chair of the Trade Committee, or his or her delegate, shall select by lot a mediator from the pool of individuals who are on the list referred to in Article 65 and are not nationals of either Party to the dispute. The selection shall be made within 20 days of the date of the submission of agreement to request mediation and in the presence of a representative of each Party to the dispute. The mediator will convene a meeting with the Parties to the dispute no later than 30 days after being selected. The mediator shall receive the submissions of each Party to the dispute no later than 15 days before the meeting and notify an opinion no later than 45 days after having been selected.

3. The mediator's opinion may include a recommendation on how to resolve the dispute consistent with the provisions of this Agreement. The mediator's opinion is non-binding.

4. The Parties to the dispute may agree to amend the time limits referred to in paragraph 2. The mediator may also decide to amend these time limits upon request of any of the Parties to the dispute or on his own initiative, given the particular difficulties experienced by the Party concerned or the complexities of the case.

5. The proceedings involving mediation, in particular all information disclosed and positions taken by the Parties to the dispute during these proceedings shall remain confidential.

*CHAPTER 3*

***Dispute settlement procedures***

Section I

**Arbitration procedure**

*Article 51*

**Initiation of the arbitration procedure**

1. Where the Parties to the dispute have failed to resolve the dispute by recourse to consultations as provided for in Article 49, and, if applicable, by recourse to mediation as provided for in Article 50, the complaining Party may request the establishment of an arbitration panel.

2. The request for the establishment of an arbitration panel shall be made in writing to the Party complained against and the Trade Committee. The complaining Party or Pacific State shall identify in its request the specific measures at issue, and it shall explain how such measures constitute a breach of the provisions of this Agreement.

*Article 52*

**Establishment of the arbitration panel**

1. An arbitration panel shall be composed of three arbitrators.

2. Within ten days of the date of the submission of the request for the establishment of an arbitration panel to the Trade Committee, the Parties to the dispute shall consult each other in order to reach an agreement on the composition of the arbitration

panel.

3. In the event that the Parties to the dispute are unable to agree on its composition within the time frame laid down in paragraph 2, either Party may request the presiding co-chair of the Trade Committee, or her or his delegate, to select all three members by lot from the list established under Article 65, one among the individuals proposed by the complaining Party or Pacific State, one among the individuals proposed by the Party or Pacific State complained against and one among the individuals selected by the Parties to act as chairperson. Where the Parties agree on one or more of the members of the arbitration panel, any remaining members shall be selected by the same procedure.

4. The presiding co-chair of the Trade Committee, or her or his delegate, shall select the arbitrators within five days of the request referred to in paragraph 3 by either Party and in the presence of a representative of each Party.

5. The date of establishment of the arbitration panel shall be the date on which the three arbitrators are selected.

#### *Article 53*

### **Interim panel report**

The arbitration panel shall notify to the Parties an interim report containing both the descriptive section and its findings and conclusions, as a general rule, not later than 120 days from the date of establishment of the arbitration panel. Any Party to the dispute may submit written comments to the arbitration panel on precise aspects of its interim report within 15 days of the notification of the report.

#### *Article 54*

### **Arbitration panel ruling**

1. The arbitration panel shall notify its ruling to the Parties to the dispute and to the Trade Committee within 150 days from the date of the establishment of the arbitration panel. Where it considers that this deadline cannot be met, the chairperson of the arbitration panel must notify the Parties to the dispute and the Trade Committee in writing, stating the reasons for the delay and the date on which the panel plans to conclude its work. Under no circumstances should the ruling be notified later than 180 days from the date of the establishment of the arbitration panel.

2. In cases of urgency, including those involving perishable and seasonal goods, the arbitration panel shall make every effort to notify its ruling within 75 days from the date of its establishment. Under no circumstance should it take longer than 90 days from its establishment. The arbitration panel may give a preliminary ruling within 10 days of its establishment on whether it deems the case to be urgent.

## **Section II**

### **Compliance**

#### *Article 55*

### **Compliance with the arbitration panel ruling**

Each Party to the dispute or, as the case may be, the relevant Pacific State shall take any measure necessary to comply with the arbitration panel ruling, and the Parties to the dispute will endeavour to agree on the period of time to comply with the ruling.

#### *Article 56*

### **The reasonable period of time for compliance**

1. No later than 30 days after the notification of the arbitration panel ruling to the Parties to the dispute, the Party complained against shall notify the complaining Party and the Trade Committee of the time it will require for compliance (reasonable period of time).

2. If there is disagreement between the Parties to the dispute on the reasonable period of time to comply with the arbitration panel ruling, the complaining Party shall, within 20 days of the notification made under paragraph 1, request in writing the arbitration panel to determine the length of the reasonable period of time. Such request shall be notified simultaneously to the other Party to the dispute and to the Trade Committee. The arbitration panel shall notify its ruling to the Parties to the dispute and to the Trade Committee within 30 days from the date of the submission of the request.

3. The arbitration panel shall, in determining the length of the reasonable period of time, take into consideration the length of time that it will normally take the Party complained against or, as the case may be, the relevant Pacific State to adopt comparable

legislative or administrative measures to those identified by such Party or as the case may be, the relevant Pacific State as being necessary to ensure compliance. The arbitration panel shall also take into consideration capacity constraints which may affect the defending Party's adoption of the necessary measures.

4. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures set out in Article 52 shall apply. The time limit for notifying the ruling shall be 45 days from the date of the submission of the request referred to in paragraph 2.

5. The reasonable period of time may be extended by agreement of the Parties to the dispute.

#### *Article 57*

##### **Review of any measure taken to comply with the arbitration panel ruling**

1. The Party complained against shall notify the other Party and the Trade Committee before the end of the reasonable period of time of any measure that it has taken to comply with the arbitration panel ruling.

2. In the event that there is disagreement between the Parties to the dispute concerning the compatibility of any measure notified under paragraph 1 with the provisions of this Agreement, the complaining Party may request in writing the arbitration panel to rule on the matter. Such request shall identify the specific measure at issue and it shall explain how such measure is incompatible with the provisions of this Agreement. The arbitration panel shall notify its ruling within 90 days of the date of the submission of the request. In cases of urgency, including those involving perishable and seasonal goods, the arbitration panel shall notify its ruling within 45 days of the date of the submission of the request.

3. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures set out in Article 52 shall apply. The time limit for notifying the ruling shall be 105 days from the date of the submission of the request referred to in paragraph 2.

#### *Article 58*

##### **Temporary remedies in case of non-compliance**

1. If the Party or Pacific State concerned fails to notify any measure taken to comply with the arbitration panel ruling before the expiry of the reasonable period of time, or if the arbitration panel rules that the measure notified under Article 57, paragraph 1 is not compatible with the provisions of this Agreement, the Party complained against or, as the case may be, the relevant Pacific State shall, if so requested by the complaining Party or Pacific State, present an offer for compensation. Such compensation may include or consist of financial compensation although nothing in this Agreement shall oblige the Party complained against, or as the case may be, the relevant Pacific State, to offer such financial compensation.

2. If no agreement on compensation is reached within 30 days of the end of the reasonable period of time or of the arbitration panel's ruling under Article 57 that a measure taken to comply is not compatible with the provisions of this Agreement, the complaining Party or Pacific State shall be entitled, upon notification to the other Party, to adopt appropriate measures. Such measures may be adopted either by the complaining Party, or as the case may be, the relevant Pacific State.

3. In adopting appropriate measures, the complaining Party, or as the case may be, the relevant Pacific State, shall select measures proportionate to the violation that least affect the attainment of the objectives of this Agreement and shall take into consideration their impact on the economy or development of the Party or individual Pacific States complained against.

4. The UK shall exercise due restraint in adopting appropriate measures pursuant to paragraphs 1 and 2 of this Article, in particular, where the failure to comply with the Agreement stems from capacity constraints.

5. Compensation or appropriate measures shall be temporary and shall be applied only until any measure found to violate the provisions of this Agreement has been withdrawn or amended so as to bring it into conformity with those provisions or until the Parties have agreed to settle the dispute.

#### *Article 59*

##### **Review of any measure taken to comply after the adoption of appropriate measures**

1. The Party or Pacific State complained against shall notify the other Party or Pacific State to the dispute and the Trade Committee of any measure it has taken to comply with the ruling of the arbitration panel and of its request for an end to application of appropriate measures by the complaining Party or Pacific State.

2. If the Parties to the dispute do not reach an agreement on the compatibility of the notified measure with the provisions of this Agreement within 30 days of the date of the submission of the notification, the complaining Party or Pacific State shall

request in writing the arbitration panel to rule on the matter. Such request shall be notified to the other Party or Pacific State to the dispute and to the Trade Committee. The arbitration panel ruling shall be notified to the Parties to the dispute and to the Trade Committee within 45 days of the date of the submission of the request. If the arbitration panel rules that any measure taken to comply is not in conformity with the provisions referred to in this Agreement, the arbitration panel will determine whether the complaining Party or, as the case may be, the relevant Pacific State can continue to apply appropriate measures. If the arbitration panel rules that any measure taken to comply is in conformity with the provisions of this Agreement, the appropriate measures shall be terminated.

3. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures laid down in Article 52 shall apply. The period for notifying the ruling shall be 60 days from the date of the submission of the request referred to in paragraph 2.

### Section III

#### **Common provisions**

##### *Article 60*

#### **Mutually agreed solution**

The Parties to the dispute may reach an agreed solution to a dispute under Part III at any time. They shall notify the Trade Committee of any such solution. Upon adoption of the mutually agreed solution, the procedure shall be terminated.

##### *Article 61*

#### **Rules of procedure and Code of Conduct**

1. Dispute settlement procedures under Part III of this Agreement shall be governed by the Rules of Procedure and the Code of Conduct which shall be adopted by the Parties.
2. The Parties may decide to modify the Rules of Procedure and the Code of Conduct.
3. Any meeting of the arbitration panel shall be open to the public in accordance with the Rules of Procedure, unless the arbitration panel decides otherwise on its own motion or at the request of the Parties to the dispute.

##### *Article 62*

#### **Information and technical advice**

At the request of a Party to the dispute, or upon its own initiative, the arbitration panel may obtain information from any source, including the Parties involved in the dispute, it deems appropriate for the arbitration panel proceeding. The arbitration shall also have the right to seek the relevant opinion of experts as it deems appropriate. Interested parties are authorised to submit amicus curiae briefs to the arbitration panels in accordance with the Rules of Procedure. Any information obtained in this manner must be disclosed to each of the Parties to the dispute and submitted for their comments.

##### *Article 63*

#### **Languages of the submissions**

1. The written and oral submissions of the Parties to the dispute shall be made in any of the official languages of the Parties.
2. The Parties shall endeavour to agree on a common working language for any specific proceedings under this Part. If the Parties are unable to agree on a common working language, each Party or Pacific State shall arrange for and bear the costs of the translation of its submitted documents and interpretation at the hearings into the language chosen by the Party or Pacific State complained against, unless such language is an official language of that Party or Pacific State<sup>4</sup>

##### *Article 64*

#### **Arbitration panel rulings**

---

<sup>4</sup> The official language of the Pacific States is English and the official language of the UK is also English.

1. The arbitration panel shall make every effort to take any decision by consensus. Where, nevertheless, a decision cannot be arrived at by consensus, the matter at issue shall be decided by majority vote.
2. The ruling shall set out the findings of fact, the applicability of the relevant provisions of this Agreement and the reasoning behind any findings and conclusions that it makes. The Trade Committee shall make the arbitration panel rulings publicly available unless it decides not to do so.

#### *CHAPTER 4*

#### **General provisions**

##### *Article 65*

#### **List of arbitrators**

1. The Trade Committee shall, not later than three months after the provisional application of this Agreement, establish a list of 15 individuals who are willing and able to serve as arbitrators. Each of the Parties shall select five individuals to serve as arbitrators. The two Parties shall also agree on five individuals who are not nationals of either Party and who shall act as chairpersons of the arbitration panel. The Trade Committee will ensure that the list is always maintained at this level.
2. Arbitrators shall have specialised knowledge or experience of law and international trade. They shall be independent, serve in their individual capacities and not take instructions from any organisation or government, or be affiliated with the government of any of the Parties, and shall comply with the Code of Conduct annexed to the Rules of Procedures.

##### *Article 66*

#### **Relation with WTO obligations**

1. Arbitration bodies set up under this Agreement shall not arbitrate disputes on each Party's or, as the case may be, the relevant Pacific State's rights and obligations under the Agreement establishing the WTO.
2. Recourse to the dispute settlement provisions of this Agreement shall be without prejudice to any action in the WTO framework, including dispute settlement action. However, where a Party, or as the case may be, the relevant Pacific State has, with regard to a particular measure, instituted a dispute settlement proceeding, either under Article 51(1) of this Agreement or under the WTO Agreement, it may not institute a dispute settlement proceeding regarding the same measure in the other forum until the first proceeding has ended. For purposes of this paragraph, dispute settlement proceedings under the WTO Agreement are deemed to be initiated by a Party's or, as the case may be, Pacific State's request for the establishment of a panel under Article 6 of the Understanding on Rules and Procedures Governing the Settlement of Disputes of the WTO.
3. Nothing in this Agreement shall preclude a Party or Pacific State from implementing the suspension of obligations authorised by the Dispute Settlement Body of the WTO. Nothing in the WTO Agreement shall preclude Parties from suspending benefits under this Agreement.

##### *Article 67*

#### **Time-limits**

1. All time limits laid down in this Part, including the limits for the arbitration panels to notify their rulings, shall be counted in calendar days from the day following the act or fact to which they refer;
2. Any time limit referred to in this Part may be extended by mutual agreement of the Parties to the dispute.

#### **PART IV**

#### **INSTITUTIONAL PROVISIONS**

##### *Article 68*

#### **Trade Committee**

1. A Trade Committee is hereby established that is composed of representatives of the Parties.
2. The Trade Committee shall establish its rules of procedure and be co-chaired by a representative of the UK Party and a

representative from the Pacific States. The two co-chairs shall alternate in presiding the meetings. Whoever is presiding a meeting shall be considered 'presiding co-chair' for the purposes of this Agreement until the moment in time when the next meeting commences and the role of a presiding co-chair shall be assumed by the other Party.

3. The Trade Committee shall deal with all matters necessary for the implementation of this Agreement.
4. In the performance of its functions, the Trade Committee may:
  - (a) set up and oversee any special committees or bodies necessary for the implementation of this Agreement;
  - (b) meet at any time agreed by the Parties;
  - (c) consider any issues under this Agreement and take appropriate action in the exercise of its functions; and
  - (d) take decisions or make recommendations in cases provided for in this Agreement.
5. The Trade Committee will delegate specific implementing decision-making powers to the special committees as provided for in the relevant provisions of the Agreement, in particular the Special Committee on Customs Cooperation and Rules of Origin.

PART V  
**GENERAL AND FINAL PROVISIONS**

*Article 69*

**Modalities for the continuation of negotiations**

1. The UK and the Pacific States covered by this Agreement are committed to successful conclusion of a comprehensive Economic Partnership Agreement (EPA).

2. The Parties recognise that development cooperation will be a crucial element of the comprehensive EPA and an essential factor for the realisation of its objectives. They reaffirm their commitment to supporting the objective of development cooperation for building the domestic capacity of Pacific States for the effective implementation of this agreement thus strengthening regional economic cooperation and integration between the Pacific States so as to maximise the expected benefits of the comprehensive EPA.

3. The Parties note that this Interim Economic Partnership Agreement does not predetermine the positions that the region will be taking in the negotiations for a comprehensive EPA on development cooperation. They agree that provisions on development cooperation will be finalised in the wider context of the Pacific ACP States as soon as possible. In the meantime, they further agree to cooperate closely at the national level to facilitate implementation and the realisation of benefits and maximise the synergies between development cooperation and the objectives of this Agreement.

4. The comprehensive Economic Partnership Agreement shall, upon its entry into force, replace this Agreement which will then cease to exist.

*Article 70*

**Definitions and fulfilment of obligations**

1. For the purposes of this Agreement the ‘Contracting Parties’ shall be the United Kingdom of Great Britain and Northern Ireland, referred to as the ‘UK’, on the one part, and the Independent State of Papua New Guinea and the Republic of Fiji, referred to as the ‘Pacific States’, on the other part.

2. For the purposes of this Agreement:

- (a) the term ‘Parties’ shall refer to the Pacific States listed in paragraph 1 acting collectively and the UK. The term ‘Party’ shall refer to the Pacific States listed in paragraph 1 acting collectively or the UK, as the case may be;
- (b) the term ‘Pacific States’ shall refer to the Pacific States listed in paragraph 1 acting individually.

3. For the purposes of this Agreement, where applicable ‘Small Island States’ means the Cook Islands, Kiribati, Nauru, Niue, Palau, Republic of Marshall Islands and Tuvalu.

4. For the purposes of this Agreement, ‘least developed country’ means any Pacific State designated by the United Nations as a least developed country on the entry into force of this Agreement.

5. The Pacific States and the UK shall adopt any general or specific measures required for them to fulfil their obligations under this Agreement and shall ensure that they comply with the objectives laid down in this Agreement.

*Article 71*

**Coordinators and exchange of information**

1. In order to facilitate communication and to ensure the effective implementation of the Agreement the Parties shall designate a coordinator within a reasonable period of time after the provisional application of this Agreement. The designation of coordinators is without prejudice to the specific designation of competent authorities under specific Titles or Chapters of this Agreement.

2. On the request of the Parties, the coordinators shall indicate the office or official responsible for any matter pertaining to the implementation of this Agreement and provide the required support to facilitate communication with the requesting Party.

3. On request of the other Party, and to the extent legally possible, the Parties through their coordinators shall provide information and reply promptly to any question relating to an actual or proposed measure that might affect trade between the Parties.

4. The UK and the Pacific States shall ensure that their laws, regulations, procedures and administrative rulings of general application relating to any trade matter covered by this Agreement are promptly published or made publicly available, which may include making the information available on the official, publicly and fee-free accessible websites of the UK or the Pacific States concerned. Such measures shall also be brought to the attention of the other Party.

5. Without prejudice to specific transparency provisions in this Agreement, the information referred to in paragraph 4 shall be considered to have been brought to the attention of the other Party when the information has been made available by appropriate notification to the WTO and to the coordinator of the Pacific States.

#### *Article 72*

### **Regional preference**

1. Nothing in this Agreement shall oblige the UK or a Pacific State to extend to another Party to this Agreement any more favourable treatment applied by the UK or a Pacific State as part of its respective regional integration process.

2. Any more favourable treatment and advantage that may be granted under this Agreement by any Pacific State to the UK shall also be provided to all other Pacific States which are a Party to this Agreement.

#### *Article 73*

### **Relations with the WTO Agreement**

The UK and the Pacific States agree that nothing in this Agreement requires the UK or the Pacific States, where applicable, to act in a manner inconsistent with their existing WTO obligations.

#### *Article 74*

### **Relationship with Other International Agreements**

Nothing in this Agreement shall be regarded as exempting any Party from its existing obligations, or abrogating the rights of any Party, under any existing international agreement, unless a contrary intention is expressly stated.

#### *Article 75*

### **Entry into force and duration**

1. This Agreement shall enter into force on the first day of the month following the date on which the Contracting Parties have notified each other in writing that their respective internal procedures necessary for its entry into force have been completed; or from such date as the Parties agree.

2. Pending entry into force of the Agreement, the UK and the Pacific States agree to provisionally apply the Agreement. Such application may be undertaken by provisional application pursuant to the laws of the UK and of the Pacific States or by ratification of the Agreement. The Agreement shall be applied provisionally 10 days after the Contracting Parties have notified each other in writing of the completion of the procedures necessary for this purpose; or from such date as the parties agree.

3. Where a Pacific State accedes to this Agreement, the Agreement shall be applied provisionally in the same manner as foreseen in paragraph 2, once the UK and that Pacific State have given notice accordingly.

4. Notwithstanding paragraph 2, the UK and the Pacific States may take steps to apply the Agreement, before provisional application, to the extent feasible.

5. Any Party may give written notice to the other of its intention to denounce this Agreement.

6. Denunciation shall take effect twelve months after notification to the other Party.

*Article 76*

**Territorial application**

This Agreement shall apply, on the one hand, to the United Kingdom of Great Britain and Northern Ireland and the territories for whose international relations the United Kingdom is responsible to the extent and under the conditions which the Interim Partnership Agreement between the European Community, of the one part, and the Pacific States, of the other part, applied immediately before it ceased to apply to the United Kingdom, and to the territories of the Pacific States.<sup>5</sup> References in this Agreement to 'territory' shall be understood in this sense, unless explicitly stated otherwise.

*Article 77*

**Revision clause**

The Trade Committee may review this Agreement, its implementation, operation and performance where necessary and make appropriate suggestions to the Parties for its amendment.

*Article 78*

**Accession of the Pacific Islands**

1. This Agreement shall remain open for accession of all Pacific Island States listed in paragraph 1.bis and Pacific Islands whose structural characteristics and economic and social situation are comparable to those of the countries which are listed in paragraph 1.bis on the basis of the submission of a GATT 1994 Article XXIV compliant market access offer. Any request for accession shall be presented to the Parties of this Agreement which will take a decision.

1bis. The Cook Islands, Kiribati, the Marshall Islands, Micronesia, Nauru, Niue, Palau, Samoa, the Solomon Islands, Tonga, Tuvalu and Vanuatu.

2. If the request is approved, the Pacific Island concerned shall accede to this Agreement by depositing an act of accession which shall be transmitted to the Contracting Parties.

*Article 79*

**Authentic texts**

This Agreement is drawn up in English.

*Article 80*

**Annexes**

The Annexes and Protocols to this Agreement shall form an integral part thereof.

IN WITNESS WHEREOF, the undersigned Plenipotentiaries have affixed their signatures below this Agreement.

Done at London on the 14th of March 2019.

For the United Kingdom of Great Britain and Northern Ireland:

**LIAM FOX**

For the Republic of Fiji:

**JITOKO TIKOLEVU**

For the Independent State of Papua New Guinea:

---

<sup>5</sup> For greater certainty, this Agreement is not intended to apply to the Sovereign Base Areas of Akrotiri and Dhekelia in Cyprus

*ANNEX I*

**CUSTOMS DUTIES ON PRODUCTS ORIGINATING IN PACIFIC STATES**

1. Without prejudice to paragraph 2 customs duties of the UK (hereinafter ‘UK customs duties’) shall be entirely eliminated on all products of Chapters 01 to 97 of the HS, except those of Chapter 93 thereof, originating in a Pacific State. For products of Chapter 93 the UK shall continue to impose the applied MFN duties. For indicative purposes the schedule of UK customs duties applicable to products originating in a Pacific State is appended to this Annex.
2. (a) For the purpose of the application of the provisions of Article 21, disturbances in the markets of products of tariff heading 1701 may be deemed to arise in situations where the UK market price of white sugar falls during two consecutive months below 80 percent of the UK market price for white sugar prevailing during the previous marketing year<sup>6</sup>
  - (b) Subparagraph 2(a) shall not apply for a period of five (5) years from the date of entry into force of this Agreement or, if the Agreement is provisionally applied, the date such provisional application takes effect.
  - (c) The Parties agree to review subparagraph 2(a), with a view to reaching agreement within five (5) years of the date of entry into force of this Agreement or, if the Agreement is provisionally applied, the date such provisional application takes effect, on a percentage of the UK market price for white sugar prevailing during the previous marketing year which, if the UK market price of white sugar falls below during two consecutive months, may be deemed a disturbance in the market of products of tariff heading 1701.

---

<sup>6</sup> For the purpose of paragraph 2 ‘marketing year’ means the period between 1 October and 30 September

ANNEX II

**CUSTOMS DUTIES ON PRODUCTS ORIGINATING IN THE UK  
CUSTOMS DUTIES APPLICABLE ON IMPORTS INTO THE REPUBLIC OF FIJI**

**Summary of the Market Access Trade in Goods Offer**

PRODUCT DESCRIPTION	A Duties eliminate d on 1 Jan. 2008	B Duties eliminate d at the end of year 5	C Duties eliminate d at the end of year 10	D Duties eliminate d at the end of year 15	G Products not subject to liberalisatio n commitmen ts
No. of items	498	765	2 240	1 106	1 173
Proportion of national tariff lines (NTLs)	8.6 %	13.2 %	38.7 %	19.1 %	20.3 %
Total percentage liberalised by number of lines	79.7 %				
Total products not subject to liberalisation commitments	1 173				
Total No. of national tariff lines	5 782				

Source of data: Fiji Revenue and Customs and Services, and Fiji Bureau of Statistics

**SCHEDULE OF TARIFF LIBERALISATION OF THE REPUBLIC OF FIJI**

	DUTY		01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
01																		
0101																		
0101.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
0101.90	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
0102																		
0102.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
0102.90	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
0103																		
0103.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
0103.91	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0103.92	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0104																		
0104.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0104.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0105																		
0105.11	5		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
0105.12	5		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
0105.19	5		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
0105.94	5		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
0105.99	5		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
0106																		
0106.11	5		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
0106.12	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0106.19	5		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
0106.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0



















	DUTY		01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
0408.91	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
0408.99	15		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
0409																		
0409.00	15		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
0410																		
0410.00	15		15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
05																		
0501																		
0501.00	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
0502																		
0502.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0502.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0504																		
0504.00	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
0505																		
0505.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
0505.90	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
0506																		
0506.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0506.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0507																		
0507.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0507.90	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
0508																		
0508.00	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
0510																		
0510.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0



































































































































	DUTY		01.01																		
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023			
3204.13	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0		
3204.14	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3204.15	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3204.16	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3204.17	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3204.19	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3204.20	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3204.90	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3205																					
3205.00	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3206																					
3206.11	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3206.19	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3206.20	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3206.41	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3206.42	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3206.49	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3206.50	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3207																					
3207.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3207.20	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3207.30	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3207.40	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
3208																					
3208.10	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0	
3208.20	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	Excl	Excl
3208.90	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	Excl	Excl





	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
3307.49.11	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
3307.49.19	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
3307.49.20	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
3307.90																		
3307.90.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
3307.90.90	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
34																		
3401																		
3401.11	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
3401.19	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
3401.20	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
3401.30	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
3402																		
3402.11	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
3402.12	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
3402.13	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
3402.19	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
3402.20	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
3402.90	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
3403																		
3403.11	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
3403.19	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
3403.91	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
3403.99	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
3404																		
3404.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
3404.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
3405																		
3405.10	15		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
3405.20	15		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
3405.30	15		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
3405.40	15		15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
3405.90	15		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
3406																		
3406.00	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
3407																		
3407.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
35																		
3501																		
3501.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
3501.90	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
3502																		
3502.11	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
3502.19	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
3502.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
3502.90	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
3503																		
3503.00	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
3504																		
3504.00	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
3505																		
3505.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
3505.20	15		15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
3506																		
3506.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
3506.91	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0





	DUTY		01.01																
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
3702.55	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3702.56	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3702.91	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3702.93	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3702.94	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3702.95	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3703																			
3703.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3703.20	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3703.90																			
3703.90.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3703.90.90	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3704																			
3704.00																			
3704.00.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3704.00.90	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3705																			
3705.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3705.90																			
3705.90.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3705.90.90	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3706																			
3706.10	15		15	15	15	15	15	15	15	15	15	15	15	15	15	0	0	0	0
3706.90	15		15	15	15	15	15	15	15	15	15	15	15	15	15	0	0	0	0
3707																			
3707.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3707.90	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
38																			
3801																			
3801.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
3801.20	5		5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0





	DUTY		01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
3814																			
3814.00	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0	0
3815																			
3815.11	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
3815.12	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
3815.19	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
3815.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
3816																			
3816.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
3817																			
3817.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
3818																			
3818.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
3819																			
3819.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
3820																			
3820.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
3821																			
3821.00	5		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
3822																			
3822.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
3823																			
3823.11	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
3823.12	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
3823.13	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
3823.19	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
3823.70	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0





















	DUTY		01.01															
	ad valo- rem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
4005.91	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
4005.99	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
4006																		
4006.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
4006.90	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
4007																		
4007.00	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
4008																		
4008.11	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
4008.19	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
4008.21																		
4008.21.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4008.21.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4008.21.30	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4008.21.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4008.29	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4009																		
4009.11																		
4009.11.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4009.11.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4009.12																		
4009.12.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4009.12.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4009.21																		
4009.21.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4009.21.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4009.22																		
4009.22.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4009.22.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0







	DUTY		01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	
	ad valo-rem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
4016																		
4016.10	27	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
4016.91	15	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
4016.92	15	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
4016.93																		
4016.93.10	5	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
4016.93.90	15	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
4016.94	15	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
4016.95	15	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
4016.99																		
4016.99.10	5	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
4016.99.90	15	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
4017																		
4017.00																		
4017.00.10	5	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
4017.00.90	27	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
41																		
4101																		
4101.20	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
4101.50	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
4101.90	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
4102																		
4102.10	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4102.21	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4102.29	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
4103																		
4103.20	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0



	DUTY		01.01															
	ad valo- rem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
4113																		
4113.10	5		5	5	5	5	5	5	0	0	0	0	0	0	0	0	0	0
4113.20	5		5	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
4113.30	5		5	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
4113.90	5		5	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
4114																		
4114.10	5		5	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
4114.20	5		5	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
4115																		
4115.10	5		5	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
4115.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
42																		
4201																		
4201.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4202																		
4202.11	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4202.12	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4202.19	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4202.21	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4202.22	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4202.29	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4202.31	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4202.32	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4202.39	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4202.91																		
4202.91.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4202.91.20	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4202.91.90	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0

	DUTY		01.01															
	ad valo-rem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
4202.92																		
4202.92.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4202.92.20	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4202.92.90	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4202.99																		
4202.99.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4202.99.20	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4202.99.90	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4203																		
4203.10	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
4203.21	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
4203.29	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
4203.30	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
4203.40	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
4205																		
4205.00																		
4205.00.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
4205.00.90	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
4206																		
4206.00	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
43																		
4301																		
4301.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
4301.30	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4301.60	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4301.80	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4301.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0





























	DUTY		01.01																
	ad valo-rem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023	
4903.00	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4904																			
4904.00	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4905																			
4905.10	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4905.91	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4905.99	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4906																			
4906.00	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4907																			
4907.00																			
4907.00.10	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4907.00.90	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27
4908																			
4908.10	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4908.90	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4909																			
4909.00	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
4910																			
4910.00																			
4910.00.10	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27
4910.00.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4911																			
4911.10																			
4911.10.10	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27
4911.10.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
4911.91	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27
4911.99																			
4911.99.10	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27
4911.99.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0

	DUTY		01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
50																		
5001																		
5001.00	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5002																		
5002.00	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5003																		
5003.00	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5004																		
5004.00	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5005																		
5005.00	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5006																		
5006.00	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5007																		
5007.10	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5007.20	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5007.90	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
51																		
5101																		
5101.11	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5101.19	5	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
5101.21	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5101.29	5	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
5101.30	5	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
5102																		
5102.11	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5102.19	5	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
5102.20	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
5103																		
5103.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5103.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5103.30	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5104																		
5104.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5105																		
5105.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5105.21	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5105.29	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5105.31	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5105.39	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5105.40	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5106																		
5106.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5106.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5107																		
5107.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5107.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5108																		
5108.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5108.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5109																		
5109.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5109.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5110																		
5110.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
5111																		
5111.11	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5111.19	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5111.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5111.30	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5111.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5112																		
5112.11	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5112.19	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5112.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5112.30	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5112.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5113																		
5113.00	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
52																		
5201																		
5201.00	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5202																		
5202.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
5202.91	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
5202.99	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
5203																		
5203.00	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
5204																		
5204.11	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5204.19	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5204.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0





	DUTY		01.01																	
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023		
5208.31	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	
5208.32	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5208.33	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5208.39	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5208.41	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5208.42	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5208.43	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5208.49	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5208.51	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5208.52	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5208.59	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5209																				
5209.11	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5209.12	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5209.19	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5209.21	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5209.22	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5209.29	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5209.31	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5209.32	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5209.39	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5209.41	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5209.42	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5209.43	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5209.49	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
5209.51	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
5209.52	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5209.59	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5210																		
5210.11	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5210.19	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5210.21	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5210.29	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5210.31	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5210.32	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5210.39	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5210.41	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5210.49	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5210.51	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5210.59	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5211																		
5211.11	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5211.12	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5211.19	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5211.20	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5211.31	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5211.32	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5211.39	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5211.41	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5211.42	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5211.43	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5211.49	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5211.51	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
5211.52	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5211.59	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5212																		
5212.11	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5212.12	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5212.13	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5212.14	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5212.15	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5212.21	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5212.22	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5212.23	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5212.24	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5212.25	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
53																		
5301																		
5301.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
5301.21	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5301.29	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5301.30	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5302																		
5302.10	5		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
5302.90	5		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
5303																		
5303.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5303.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5305																		
5305.00	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
5306																		
5306.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5306.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5307																		
5307.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5307.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5308																		
5308.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5308.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5308.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5309																		
5309.11	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5309.19	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5309.21	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5309.29	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5310																		
5310.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5310.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5311																		
5311.00	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
54																		
5401																		
5401.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5401.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402																		
5402.11	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.19	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.31	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
5402.32	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.33	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.34	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.39	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.44	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.45	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.46	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.47	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.48	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.49	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.51	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.52	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.59	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.61	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.62	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5402.69	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5403																		
5403.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5403.31	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5403.32	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5403.33	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5403.39	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5403.41	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5403.42	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5403.49	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5404																		
5404.11	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5404.12	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5404.19	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
5404.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5405																		
5405.00	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5406																		
5406.00	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407																		
5407.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.20																		
5407.20.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.20.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.30																		
5407.30.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.30.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.41	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.42	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.43	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.44	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.51	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.52	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.53	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.54	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.61	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.69	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.71	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.72	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.73	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.74	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.81	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5407.82	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
5407.83	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5407.84	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5407.91																		
5407.91.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5407.91.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5407.92																		
5407.92.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5407.92.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5407.93																		
5407.93.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5407.93.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5407.94																		
5407.94.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5407.94.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5408																		
5408.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5408.21																		
5408.21.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5408.21.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5408.22																		
5408.22.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5408.22.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5408.23																		
5408.23.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5408.23.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5408.24																		
5408.24.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5408.24.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0



	DUTY		01.01																
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023	
5504																			
5504.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5504.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5505																			
5505.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5505.20	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5506																			
5506.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5506.20	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5506.30	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5506.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5507																			
5507.00	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5508																			
5508.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5508.20	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5509																			
5509.11	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5509.12	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5509.21	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5509.22	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5509.31	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5509.32	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5509.41	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5509.42	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5509.51	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5509.52	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5509.53	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5509.59	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0











	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
5608.19.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5608.19.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5608.90																		
5608.90.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5608.90.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5609																		
5609.00	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
57																		
5701																		
5701.10	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5701.90	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5702																		
5702.10	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5702.20	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5702.31	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5702.32	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5702.39	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5702.41	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5702.42	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5702.49	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5702.50	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5702.91	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5702.92	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5702.99	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
5703																		
5703.10	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5703.20	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5703.30	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5703.90	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5704																		
5704.10	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5704.90	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
5705																		
5705.00	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
58																		
5801																		
5801.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5801.21	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5801.22	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5801.23	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5801.24	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5801.25	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5801.26	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5801.31	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5801.32	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5801.33	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5801.34	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5801.35	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5801.36	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5801.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
5802																		
5802.11	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5802.19	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5802.20	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5802.30	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5803																		
5803.00	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5804																		
5804.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5804.21	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5804.29	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5804.30	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5805																		
5805.00	15		15	15	15	15	15	15	15	15	15	15	15	15	0	0	0	0
5806																		
5806.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5806.20	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5806.31	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5806.32	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5806.39	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5806.40	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5807																		
5807.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5807.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5808																		
5808.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5808.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
5809																		
5809.00	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
5810																		
5810.10																		
5810.10.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5810.10.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5810.91																		
5810.91.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5810.91.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5810.92																		
5810.92.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5810.92.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5810.99																		
5810.99.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5810.99.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5811																		
5811.00	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
59																		
5901																		
5901.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5901.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5902																		
5902.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5902.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5902.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5903																		
5903.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5903.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
5903.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
5904																		
5904.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
5904.90	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
5905																		
5905.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5906																		
5906.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5906.91																		
5906.91.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5906.91.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5906.99	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5907																		
5907.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5908																		
5908.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5909																		
5909.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5910																		
5910.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5911																		
5911.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5911.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5911.31	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5911.32	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5911.40	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5911.90																		
5911.90.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
5911.90.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0



































	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
6504																		
6504.00	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
6505																		
6505.10	15		15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
6505.90	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
6506																		
6506.10	15		15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
6506.91	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
6506.99	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
6507																		
6507.00	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
66																		
6601																		
6601.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
6601.91	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
6601.99	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
6602																		
6602.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
6603																		
6603.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
6603.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
67																		
6701																		
6701.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
6702																		
6702.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
6702.90	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
6703																		
6703.00	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6704																		
6704.11	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
6704.19	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
6704.20	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
6704.90	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
68																		
6801																		
6801.00	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6802																		
6802.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6802.21	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6802.23	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6802.29	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6802.91	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6802.92	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6802.93	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6802.99	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6803																		
6803.00	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6804																		
6804.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6804.21	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6804.22	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6804.23	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
6804.30	5		5	5	5	5	5	5	0	0	0	0	0	0	0	0	0	0
6805																		
6805.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6805.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6805.30	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6806																		
6806.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6806.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6806.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6807																		
6807.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6807.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6808																		
6808.00																		
6808.00.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6808.00.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6809																		
6809.11																		
6809.11.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6809.11.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6809.19																		
6809.19.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6809.19.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6809.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6810																		
6810.11	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
6810.19	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
6810.91	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
6810.99	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
6811																		
6811.40	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6811.81	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6811.82																		
6811.82.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6811.82.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6811.83	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6811.89	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6812																		
6812.80	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6812.91	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6812.92	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6812.93	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6812.99	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6813																		
6813.20	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
6813.81	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
6813.89																		
6813.89.10	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
6813.89.90	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
6814																		
6814.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
6814.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
6815																		
6815.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
6815.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
6815.91																		
6815.91.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
6815.91.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
6815.99																		
6815.99.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
6815.99.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
69																		
6901																		
6901.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
6902																		
6902.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
6902.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
6902.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
6903																		
6903.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
6903.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
6903.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
6904																		
6904.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
6904.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
6905																		
6905.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0

	DUTY		01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
6905.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
6906																			
6906.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
6907																			
6907.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
6907.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
6908																			
6908.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
6908.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
6909																			
6909.11	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
6909.12	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
6909.19	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
6909.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
6910																			
6910.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
6910.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
6911																			
6911.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
6911.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
6912																			
6912.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
6913																			
6913.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0	0
6913.90	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0	0
6914																			
6914.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
6914.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
70																		
7001																		
7001.00	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7002																		
7002.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7002.20	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7002.31	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7002.32	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7002.39	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7003																		
7003.12	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7003.19	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7003.20	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7003.30	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7004																		
7004.20	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7004.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7005																		
7005.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7005.21	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7005.29	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7005.30	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7006																		
7006.00	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7007																		
7007.11	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7007.19	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7007.21	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7007.29	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
7008																		
7008.00	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7009																		
7009.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7009.91	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7009.92	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7010																		
7010.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7010.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7010.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7011																		
7011.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7011.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7011.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7013																		
7013.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7013.22	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7013.28	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7013.33	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7013.37	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7013.41	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7013.42	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7013.49	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7013.91																		
7013.91.10	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
7013.91.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7013.99	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7014																		
7014.00																		
7014.00.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7014.00.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
7015																		
7015.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7015.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7016																		
7016.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7016.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7017																		
7017.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7017.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7017.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7018																		
7018.10	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
7018.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7018.90	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
7019																		
7019.11	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7019.12	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7019.19	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7019.31	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7019.32	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7019.39	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7019.40	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7019.51	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7019.52	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7019.59	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7019.90																		
7019.90.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7019.90.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
7020																		
7020.00																		
7020.00.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7020.00.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
71																		
7101																		
7101.10	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7101.21	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7101.22	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7102																		
7102.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7102.21	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7102.29	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7102.31	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7102.39	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7103																		
7103.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7103.91	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7103.99	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7104																		
7104.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7104.20	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7104.90	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7105																		
7105.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7105.90	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7106																		
7106.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7106.91	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7106.92	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0

	DUTY		01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
7107																		
7107.00	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7108																		
7108.11	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7108.12	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7108.13	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7108.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7109																		
7109.00	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7110																		
7110.11	15		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7110.19	15		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7110.21	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7110.29	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7110.31	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7110.39	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7110.41	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7110.49	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7111																		
7111.00	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7112																		
7112.30	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7112.91	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7112.92	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7112.99	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7113																		
7113.11																		
7113.11.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7113.11.90	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0
7113.19																		
7113.19.10	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
7113.19.90	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
7113.20																		
7113.20.10	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
7113.20.90	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
7114																		
7114.11	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
7114.19	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
7114.20	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
7115																		
7115.10	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
7115.90																		
7115.90.10	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
7115.90.90	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
7116																		
7116.10	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
7116.20	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
7117																		
7117.11	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
7117.19	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
7117.90	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
7118																		
7118.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7118.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
72																		
7201																		
7201.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7201.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7201.50	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0



	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
7206																		
7206.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7206.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7207																		
7207.11	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7207.12	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7207.19	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7207.20	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7208																		
7208.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7208.25	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7208.26	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7208.27	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7208.36	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7208.37	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7208.38	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7208.39	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7208.40	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7208.51	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7208.52	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7208.53	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7208.54	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7208.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7209																		
7209.15	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7209.16	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7209.17	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7209.18	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7209.25	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7209.26	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0













	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
7218																		
7218.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7218.91	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7218.99	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7219																		
7219.11	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7219.12	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7219.13	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7219.14	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7219.21	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7219.22	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7219.23	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7219.24	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7219.31	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7219.32	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7219.33	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7219.34	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7219.35	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7219.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7220																		
7220.11	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7220.12	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7220.20	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7220.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7221																		
7221.00	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7222																		
7222.11	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7222.19	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7222.20	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
7222.30	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7222.40	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7223																		
7223.00	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7224																		
7224.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7224.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7225																		
7225.11	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7225.19	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7225.30	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7225.40	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7225.50	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7225.91	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7225.92	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7225.99	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7226																		
7226.11	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7226.19	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7226.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7226.91	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7226.92	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7226.99	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7227																		
7227.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7227.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7227.90	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7228																		
7228.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7228.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7228.30	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0





















	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
7323.93	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7323.94	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7323.99	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7324																		
7324.10	5		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7324.21	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
7324.29	5		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7324.90	5		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7325																		
7325.10																		
7325.10.10	15		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7325.10.90	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7325.91	5		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7325.99	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7326																		
7326.11	5		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7326.19	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7326.20	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7326.90																		
7326.90.10	5		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
7326.90.20	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
7326.90.90	27		Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
74																		
7401																		
7401.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7402																		
7402.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7403																		
7403.11	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7403.12	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7403.13	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7403.19	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0







	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
76																		
7601																		
7601.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7601.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7602																		
7602.00	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7603																		
7603.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7603.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7604																		
7604.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7604.21	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7604.29	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7605																		
7605.11	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7605.19	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7605.21	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7605.29	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7606																		
7606.11	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7606.12	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7606.91	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7606.92	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7607																		
7607.11	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7607.19	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7607.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7608																		
7608.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
7608.20	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
7609																		
7609.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7610																		
7610.10																		
7610.10.10	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
7610.10.90	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
7610.90	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
7611																		
7611.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7612																		
7612.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7612.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7613																		
7613.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7614																		
7614.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7614.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7615																		
7615.11	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
7615.19																		
7615.19.10	15		15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0
7615.19.90	27		27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	0
7615.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7616																		
7616.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7616.91	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7616.99																		
7616.99.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
7616.99.20	15		15	15	15	15	15	15	15	15	15	15	0	0	0	0	0	0

	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
7616.99.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
78																		
7801																		
7801.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7801.91	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7801.99	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7802																		
7802.00	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7804																		
7804.11	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7804.19	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7804.20	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7806																		
7806.00	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
79																		
7901																		
7901.11	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7901.12	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7901.20	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7902																		
7902.00	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7903																		
7903.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7903.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7904																		
7904.00	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7905																		
7905.00	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7907																		
7907.00																		
7907.00.10	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
7907.00.90	5		5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0

	DUTY		01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
80																			
8001																			
8001.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
8001.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
8002																			
8002.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
8003																			
8003.00	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
8007																			
8007.00																			
8007.00.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
8007.00.90	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
81																			
8101																			
8101.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
8101.94	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
8101.96	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
8101.97	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
8101.99	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
8102																			
8102.10																			
8102.10.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
8102.94	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
8102.95	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
8102.96	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
8102.97	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
8102.99	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0



























	DUTY		01.01															
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	01.01 2023
8422.90																		
8422.90.10	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
8422.90.90	5		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8423																		
8423.10	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
8423.20	5		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8423.30	5		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8423.81	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
8423.82																		
8423.82.10	5		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8423.82.90	5		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8423.89	5		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8423.90																		
8423.90.10	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
8423.90.91	15		15	15	15	15	15	15	15	15	15	15	15	0	0	0	0	0
8423.90.99	5		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8424																		
8424.10	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8424.20	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8424.30	5		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8424.81	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8424.89	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8424.90	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8425																		
8425.11	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
8425.19	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
8425.31	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
8425.39	5		5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0







	DUTY		01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	01.01	
	ad valorem, in %	non ad valorem	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
8430.31.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
8430.31.90	27	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
8430.39																		
8430.39.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
8430.39.90	27	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
8430.41																		
8430.41.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
8430.41.90	27		27	27	27	27	27	27	27	27	27	27	0	0	0	0	0	0
8430.49																		
8430.49.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
8430.49.90	27	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
8430.50																		
8430.50.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
8430.50.90	27		27	27	27	27	27	27	27	27	27	27	0	0	0	0	0	0
8430.61																		
8430.61.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
8430.61.90	27	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
8430.69																		
8430.69.10	5		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
8430.69.90	27	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl
8431																		
8431.10	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
8431.20	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
8431.31	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
8431.39	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
8431.41	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
8431.42	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0
8431.43	5		5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0

