

**PROTOCOL ON THE ACCESSION OF
VANUATU**

**PROTOCOLE D'ACCESSION
DU VANUATU**

**PROTOCOLO DE ADHESIÓN
DE VANUATU**

Geneva

26 October 2011

PROTOCOL ON THE ACCESSION OF VANUATU

Preamble

The World Trade Organization (hereinafter referred to as the "WTO"), pursuant to the approval of the General Council of the WTO accorded under Article XII of the Marrakesh Agreement Establishing the World Trade Organization (hereinafter referred to as the "WTO Agreement"), and Vanuatu,

Taking note of the Report of the Working Party on the Accession of Vanuatu to the WTO Agreement reproduced in document WT/ACC/VUT/17, dated 11 May 2011 (hereinafter referred to as the "Working Party Report"),

Having regard to the results of the negotiations on the accession of Vanuatu to the WTO Agreement,

Agree as follows:

PART I - GENERAL

1. Upon entry into force of this Protocol pursuant to paragraph 8, Vanuatu accedes to the WTO Agreement pursuant to Article XII of that Agreement and thereby becomes a Member of the WTO.
2. The WTO Agreement to which Vanuatu accedes shall be the WTO Agreement, including the Explanatory Notes to that Agreement, as rectified, amended or otherwise modified by such legal instruments as may have entered into force before the date of entry into force of this Protocol. This Protocol, which shall include the commitments referred to in paragraph 145 of the Working Party Report, shall be an integral part of the WTO Agreement.
3. Except as otherwise provided for in paragraph 145 of the Working Party Report, those obligations in the Multilateral Trade Agreements annexed to the WTO Agreement that are to be implemented over a period of time starting with the entry into force of that Agreement shall be implemented by Vanuatu as if it had accepted that Agreement on the date of its entry into force.
4. Vanuatu may maintain a measure inconsistent with paragraph 1 of Article II of the GATS provided that such a measure was recorded in the list of Article II Exemptions annexed to this Protocol and meets the conditions of the Annex to the GATS on Article II Exemptions.

PART II - SCHEDULES

5. The Schedules reproduced in Annex I to this Protocol shall become the Schedule of Concessions and Commitments annexed to the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as the "GATT 1994") and the Schedule of Specific Commitments annexed to the General Agreement on Trade in Services (hereinafter referred to as "GATS") relating to Vanuatu. The staging of concessions and commitments listed in the Schedules shall be implemented as specified in the relevant parts of the respective Schedules.
6. For the purpose of the reference in paragraph 6(a) of Article II of the GATT 1994 to the date of that Agreement, the applicable date in respect of the Schedules of Concessions and Commitments annexed to this Protocol shall be the date of entry into force of this Protocol.

PART III - FINAL PROVISIONS

7. This Protocol shall be open for acceptance, by signature or otherwise, by Vanuatu until 31 December 2011.

8. This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by Vanuatu.

9. This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by Vanuatu thereto pursuant to paragraph 9 to each Member of the WTO and to Vanuatu.

This Protocol shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

Done at Geneva this twenty-sixth day of October two thousand and eleven, in a single copy in the English, French and Spanish languages, each text being authentic, except that a Schedule annexed hereto may specify that it is authentic in only one of these languages.

PROTOCOLE D'ACCESSION DU VANUATU

Préambule

L'Organisation mondiale du commerce (ci-après dénommée l'"OMC"), eu égard à l'approbation du Conseil général de l'OMC donnée en vertu de l'article XII de l'Accord de Marrakech instituant l'Organisation mondiale du commerce (ci-après dénommé l'"Accord sur l'OMC") et le Vanuatu,

Prenant note du rapport du Groupe de travail de l'accession du Vanuatu à l'Accord sur l'OMC, reproduit dans le document WT/ACC/VUT/17, daté du 11 mai 2011 (ci-après dénommé le "rapport du Groupe de travail"),

Eu égard aux résultats des négociations sur l'accession du Vanuatu à l'Accord sur l'OMC,

Convient de ce qui suit:

PARTIE I - DISPOSITIONS GÉNÉRALES

1. À compter de la date à laquelle le présent protocole entrera en vigueur, conformément au paragraphe 8, le Vanuatu accédera à l'Accord sur l'OMC conformément à l'article XII dudit accord et deviendra ainsi Membre de l'OMC.
2. L'Accord sur l'OMC auquel le Vanuatu accédera sera l'Accord sur l'OMC, y compris ses notes explicatives, tel qu'il aura été rectifié, amendé ou autrement modifié par des instruments juridiques qui seront entrés en vigueur avant la date d'entrée en vigueur du présent protocole. Le présent protocole, qui comprendra les engagements mentionnés au paragraphe 145 du rapport du Groupe de travail, fera partie intégrante de l'Accord sur l'OMC.
3. Sauf dispositions contraires du paragraphe 145 du rapport du Groupe de travail, les obligations découlant des Accords commerciaux multilatéraux annexés à l'Accord sur l'OMC qui doivent être mises en œuvre au cours d'une période commençant au moment de l'entrée en vigueur dudit accord seront mises en œuvre par le Vanuatu comme s'il avait accepté cet accord à la date de son entrée en vigueur.
4. Le Vanuatu pourra maintenir une mesure incompatible avec le paragraphe 1 de l'article II de l'AGCS pour autant que cette mesure soit inscrite sur la liste d'exemptions des obligations énoncées à l'article II, qui est annexée au présent protocole, et qu'elle satisfasse aux conditions qui sont indiquées dans l'Annexe de l'AGCS sur les exemptions des obligations énoncées à l'article II.

PARTIE II - LISTES

5. Les listes reproduites à l'annexe I du présent protocole deviendront la Liste de concessions et d'engagements annexée à l'Accord général sur les tarifs douaniers et le commerce de 1994 (ci-après dénommé le "GATT de 1994") et la Liste d'engagements spécifiques annexée à l'Accord général sur le commerce des services (ci-après dénommé l'"AGCS") du Vanuatu. Les concessions et les engagements inscrits dans les Listes seront mis en œuvre par étapes ainsi qu'il est spécifié dans les parties pertinentes des Listes.
6. Dans le cas de la référence à la date du GATT de 1994 que contient le paragraphe 6 a) de l'article II dudit accord, la date applicable en ce qui concerne les Listes de concessions et d'engagements annexées au présent protocole sera la date d'entrée en vigueur du présent protocole.

PARTIE III – DISPOSITIONS FINALES

7. Le présent protocole sera ouvert à l'acceptation du Vanuatu, par voie de signature ou autrement, jusqu'au 31 décembre 2011.

8. Le présent protocole entrera en vigueur le trentième jour qui suivra celui où il aura été accepté par le Vanuatu.

9. Le présent protocole sera déposé auprès du Directeur général de l'OMC. Le Directeur général de l'OMC remettra dans les moindres délais à chaque Membre de l'OMC et au Vanuatu une copie certifiée conforme du présent protocole et une notification d'acceptation dudit protocole par le Vanuatu conformément au paragraphe 9.

Le présent protocole sera enregistré conformément aux dispositions de l'article 102 de la Charte des Nations Unies.

Fait à Genève, le vingt-six octobre deux mille onze en un seul exemplaire, en langues française, anglaise et espagnole, les trois textes faisant foi, si ce n'est qu'une liste ci-annexée peut préciser ne faire foi que dans une seule de ces langues.

For Vanuatu

Pour Vanuatu

Por Vanuatu

H.E. THE HONOURABLE HAM LINI VANUAROROA

DEPUTY PRIME MINISTER AND MINISTER OF TRADE, COMMERCE,
INDUSTRY AND TOURISM, VANUATU



SUBJECT TO RATIFICATION

26 October 2011

ANNEX I

SCHEDULE CLXIII - VANUATU

Authentic only in the English language

(Circulated in document WT/ACC/VUT/17/Add.1)

SCHEDULE OF SPECIFIC COMMITMENTS ON SERVICES

LIST OF ARTICLE II EXEMPTIONS

Authentic only in the English language

(Circulated in document WT/ACC/VUT/17/Add.2)

Working Party on the Accession of Vanuatu

**REPORT OF THE WORKING PARTY ON
THE ACCESSION OF VANUATU**

Schedule CLXIII – Vanuatu

Part I – Schedule of Concessions and Commitments on Goods

Addendum

As indicated in paragraph 146 of the Report of the Working Party on the Accession of Vanuatu (WT/ACC/VUT/17), the Schedule of Concessions and Commitments on Goods resulting from the negotiations between Vanuatu and WTO Members is annexed to the draft Protocol of Accession of Vanuatu. The Schedule is reproduced hereunder.¹

Groupe de travail de l'accession du Vanuatu

**RAPPORT DU GROUPE DE TRAVAIL
DE L'ACCESSION DU VANUATU**

Liste CLXIII – Vanuatu

Partie I - Liste de concessions et d'engagements concernant les marchandises

Addendum

Comme il est indiqué au paragraphe 146 du rapport du Groupe de travail de l'accession du Vanuatu (WT/ACC/VUT/17), la Liste de concessions et d'engagements concernant les marchandises résultant des négociations entre le Vanuatu et les Membres de l'OMC est annexée au projet de Protocole d'accession du Vanuatu. Ce document est reproduit ci-après.¹

Grupo de Trabajo sobre la Adhesión de Vanuatu

**INFORME DEL GRUPO DE TRABAJO
SOBRE LA ADHESIÓN DE VANUATU**

Lista CLXIII - Vanuatu

Parte I - Lista de concesiones y compromisos en materia de mercancías

Addendum

Como se indica en el párrafo 146 del informe del Grupo de Trabajo sobre la Adhesión de Vanuatu (WT/ACC/VUT/17), la Lista de concesiones y compromisos en materia de mercancías resultante de las negociaciones entre Vanuatu y los Miembros de la OMC figura anexa al proyecto de Protocolo de Adhesión de Vanuatu. Esa Lista se reproduce a continuación.¹

¹ In English only./En anglais seulement./En inglés solamente.

PP 3 - 345 Offset (Access file attached/Fichier en Access joint/Fichero Access atado)

Schedule CLXIII - Republic of Vanuatu

This Schedule is authentic only in the English language

Schedule CLXIII - Republic of Vanuatu

This Schedule is authentic only in the English language

PART I - MOST-FAVoured-NATION TARIFF SECTION I - Agricultural Products SECTION I - A Tariffs

Note 1 — The "final bound rate" of duty, if differing from the "bound rate at date of accession", will be implemented according to the date specified in the "implementation" column (referring to 1 January of the year indicated). All reductions will be implemented in equal annual staged reductions.

Note 2 — Vanuatu shall maintain its applied rates, including other duties and charges:

- a) for HS 1205 (rape or colza (canola) seeds, whether or not broken) at a level no higher than that for HS 1201 (soya beans, whether or not broken);
- b) for HS 1208.90 (flours and meals of rape or colza (canola) seeds) at a level no higher than that for HS 1208.10 (flours and meals of soya beans);
- c) for HS 1514 (rape or colza (canola) oil and its fractions, whether or not refined, but not chemically modified) at a level no higher than that for HS 1507 (soya-bean oil and its fractions, whether or not refined, but not chemically modified); and
- d) for HS 2306.40 (oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of rape and colza (canola) oil) at a level no higher than that for HS 2304 (oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil)

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
01	Live animals						
0101	Live horses, asses, mules and hinnies.						
01011000	- Pure-bred breeding animals	40					0
01019000	- Other	40					0
0102	Live bovine animals.						
01021000	- Pure-bred breeding animals	40					0
01029000	- Other	40					0
0103	Live swine.						
01031000	- Pure-bred breeding animals	40					0
01039	- Other:						
01039100	-- Weighing less than 50 kg	40					0
01039200	-- Weighing 50 kg or more	40					0
0104	Live sheep and goats.						
01041000	- Sheep	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
01042000	- Goats	40						0
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.							
01051	- Weighing not more than 185 g:							
01051100	- Fowls of the species Gallus domesticus	30				AU,NZ		0
01051200	- Turkeys	30				AU,NZ		0
01051900	- Other	30				AU,NZ		0
01059	- Other:							
01059400	- Fowls of the species Gallus domesticus	25				AU,NZ		0
01059900	- Other	30				AU,NZ		0
0106	Other live animals.							
01061	- Mammals:							
01061100	- Primates	40						0
01061200	- Whales, dolphins and porpoises (mammals of the order Cetacea), manatees and dugongs (mammals of the order Sirenia)	40						0
01061900	- Other	40						0
01062000	- Reptiles (including snakes and turtles)	40						0
01063	- Birds:							
01063100	- Birds of prey	40						0
01063200	- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	40						0
01063900	- Other	40						0
01069000	- Other	40						0
02	Meat and edible meat offal							
0201	Meat of bovine animals, fresh or chilled.							
02011000	- Carcasses and half-carcasses	55				NZ,US		0
02012000	- Other cuts with bone in	55				AU,NZ,US		0
02013000	- Boneless	55				AU,NZ,US		0
0202	Meat of bovine animals, frozen.							
02021000	- Carcasses and half-carcasses	55				CA,NZ,US		0
02022000	- Other cuts with bone in	55				AU,CA,NZ,US		0
02023000	- Boneless	55				AU,CA,NZ,US		0
0203	Meat of swine, fresh, chilled or frozen.							

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound Rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
02031	- Fresh or chilled:							
02031100	- Carcasses and half-carcasses	55				AU,CA,NZ,US		0
02031200	- Hams, shoulders and cuts thereof, with bone in	55				AU,CA,NZ,US		0
02031900	- Other	55				AU,CA,NZ,US		0
02032	- Frozen:							
02032100	- Carcasses and half-carcasses	55				AU,CA,NZ,US		0
02032200	- Hams, shoulders and cuts thereof, with bone in	55				AU,CA,NZ,US		0
02032900	- Other	55				AU,CA,NZ,US		0
0204	Meat of sheep or goats, fresh, chilled or frozen.							
02041000	- Carcasses and half-carcasses of lamb, fresh or chilled	40				AU,NZ		0
02042	- Other meat of sheep, fresh or chilled:							
02042100	- Carcasses and half-carcasses	40				AU,NZ		0
02042200	- Other cuts with bone in	40				AU,NZ		0
02042300	- Boneless	40				AU,NZ		0
02043000	- Carcasses and half-carcasses of lamb, frozen	40				AU,NZ		0
02044	- Other meat of sheep, frozen:							
02044100	- Carcasses and half-carcasses	40				AU,NZ		0
02044200	- Other cuts with bone in	40				AU,NZ		0
02044300	- Boneless	40				AU,NZ		0
02045000	- Meat of goats	40				NZ		0
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.							
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	40				NZ		0
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.							
02061000	- Of bovine animals, fresh or chilled	40				CA,NZ		0
02062	- Of bovine animals, frozen:							
02062100	- Tongues	40				CA,NZ		0
02062200	- Livers	40				CA,NZ		0
02062900	- Other	40				CA,NZ		0
02063000	- Of swine, fresh or chilled	40				CA,NZ		0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
02064	- Of swine, frozen:							
02064100	- Livers	40				CA,NZ		0
02064900	- Other	40				CA,NZ		0
02068000	- Other, fresh or chilled	40				CA,NZ		0
02069000	- Other, frozen	40				CA,NZ		0
0207	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.							
02071	- Of fowls of the species Gallus domesticus:							
02071100	- Not cut in pieces, fresh or chilled	55				CA,NZ,US		0
02071200	- Not cut in pieces, frozen	55				CA,NZ,US		0
02071300	- Cuts and offal, fresh or chilled	55				CA,NZ,US		0
020714	- Cuts and offal, frozen							
02071410	- Chicken wings	20				AU,CA,NZ,US		0
02071490	- Other	55				AU,CA,NZ,US		0
02072	- Of turkeys:							
02072400	- Not cut in pieces, fresh or chilled	40				CA,NZ		0
02072500	- Not cut in pieces, frozen	40				CA,NZ		0
02072600	- Cuts and offal, fresh or chilled	40				CA,NZ		0
02072700	- Cuts and offal, frozen	40				CA,NZ		0
02073	- Of ducks, geese or guinea fowls:							
02073200	- Not cut in pieces, fresh or chilled	40				CA,NZ		0
02073300	- Not cut in pieces, frozen	40				CA,NZ		0
02073400	- Fatty livers, fresh or chilled	40				CA,NZ		0
02073500	- Other, fresh or chilled	40				CA,NZ		0
02073600	- Other, frozen	40				CA,NZ		0
0208	Other meat and edible meat offal, fresh, chilled or frozen.							
02081000	- Of rabbits or hares	40				NZ		0
02083000	- Of primates	40				NZ		0
02084000	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	40				NZ		0
02085000	- Of reptiles (including snakes and turtles)	40				NZ		0
02089000	- Other	40				NZ		0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	40				NZ		0
02090000	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	40				NZ		0
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.							
02101	- Meat of swine:							
02101100	- Hams, shoulders and cuts thereof, with bone in	40				NZ		0
02101200	- Bellies (streaky) and cuts thereof	40				NZ		0
02101900	- Other	40				NZ		0
02102000	- Meat of bovine animals	40				NZ		0
02109	- Other, including edible flours and meals of meat or meat offal:							
02109100	- Of primates	40				NZ		0
02109200	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	40				NZ		0
02109300	- Of reptiles (including snakes and turtles)	40				NZ		0
02109900	- Other	40				NZ		0
04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included							
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.							
04011000	- Of a fat content, by weight, not exceeding 1%	40				NZ		0
04012000	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	40				AU,NZ		0
04013000	- Of a fat content, by weight, exceeding 6%	40				NZ		0
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.							
04021000	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	40				NZ		0
04022	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:							

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
04022100	- Not containing added sugar or other sweetening matter	30				AU,NZ		0
04022900	- Other	40				AU,NZ		0
04029	- Other:							
04029100	- Not containing added sugar or other sweetening matter	40				NZ		0
04029900	- Other	40				AU,NZ		0
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.							
04031000	- Yogurt	65				NZ		0
04039000	- Other	40				NZ		0
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.							
04041000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	40				NZ		0
04049000	- Other	40				NZ		0
0405	Butter and other fats and oils derived from milk; dairy spreads.							
04051000	- Butter	30				NZ		0
04052000	- Dairy spreads	30				NZ		0
04059000	- Other	30				NZ		0
0406	Cheese and curd.							
04061000	- Fresh (unripened or uncurd) cheese, including whey cheese, and curd	55				AU,NZ		0
04062000	- Grated or powdered cheese, of all kinds	30				NZ		0
04063000	- Processed cheese, not grated or powdered	30				AU,NZ		0
04064000	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	30				NZ		0
04069000	- Other cheese	30				AU,NZ		0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
0407	Birds' eggs, in shell, fresh, preserved or cooked.							
04070000	Birds' eggs, in shell, fresh, preserved or cooked.	40				NZ		0
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.							
04081	- Egg yolks:							
04081100	- Dried	40				NZ		0
04081900	- Other	40				NZ		0
04089	- Other:							
04089100	- Dried	40				NZ		0
04089900	- Other	40				NZ		0
0409	Natural honey.							
04090000	Natural honey.	40				NZ		0
0410	Edible products of animal origin, not elsewhere specified or included.							
04100000	Edible products of animal origin, not elsewhere specified or included.	40				NZ		0
05	Products of animal origin, not elsewhere specified or included							
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair.							
05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	40						0
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair, waste of such bristles or hair.							
05021000	- Pigs', hogs' or boars' bristles and hair and waste thereof	40						0
05029000	- Other	40						0
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.							
05040000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	40						0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.						
05051000	- Feathers of a kind used for stuffing; down	40					0
05059000	- Other	40					0
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.						
05061000	- Ossein and bones treated with acid	40					0
05069000	- Other	40					0
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.						
05071000	- Ivory; ivory powder and waste	40					0
05079000	- Other	40					0
0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.						
05100000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	40					0
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.						
05111000	- Bovine semen	40					0
05119	- Other:						
051199	- Other						
05119990	-- Other	0					0
06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage						
							US

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.								
06011000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	65							0
06012000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	65							0
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.								
06021000	- Unrooted cuttings and slips	65							0
06022000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	65							0
06023000	- Rhododendrons and azaleas, grafted or not	65							0
06024000	- Roses, grafted or not	65							0
06029000	- Other	65							0
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.								
06031	- Fresh:								
06031100	- Roses	65							0
06031200	- Camellions	65							0
06031300	- Orchids	65							0
06031400	- Chrysanthemums	65							0
06031900	- Other	65							0
06039000	- Other	65							0
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.								
06041000	- Mosses and lichens	65							0
06049	- Other:								
06049100	- Fresh	65							0
06049900	- Other	65							0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
07	Edible vegetables and certain roots and tubers							
0701	Potatoes, fresh or chilled.							
07011000	- Seed	40						0
07019000	- Other	65						0
0702	Tomatoes, fresh or chilled.							
07020000	Tomatoes, fresh or chilled.	65						0
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.							
07031000	- Onions and shallots	45				AU, NZ		0
07032000	- Garlic	45				NZ		0
07039000	- Leeks and other alliaceous vegetables	45				NZ		0
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.							
07041000	- Cauliflowers and headed broccoli	65						0
07042000	- Brussels sprouts	65						0
07049000	- Other	65						0
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.							
07051	- Lettuce:							
07051100	- Cabbage lettuces (head lettuces)	65						0
07051900	-- Other	65						0
07052	- Chicory:							
07052100	- Witloof chicory (<i>Cichorium intybus</i> var. foliosum)	65						0
07052900	- Other	65						0
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.							
07061000	- Carrots and turnips	65						0
07069000	- Other	65						0
0707	Cucumbers and gherkins, fresh or chilled.							
07070000	Cucumbers and gherkins, fresh or chilled.	65						0
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.							
07081000	- Peas (<i>Pisum sativum</i>)	65						0
07082000	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	65						0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
07089000	- Other leguminous vegetables	65							0
0709	Other vegetables, fresh or chilled.								
07092000	- Asparagus	65							0
07093000	- Aubergines (egg-plants)	65							0
07094000	- Celery other than celeriac	65							0
07095	- Mushrooms and truffles:								
07095100	- Mushrooms of the genus Agaricus	65							0
07095900	- Other	65							0
07096000	- Fruits of the genus Capsicum or of the genus Pimenta	65							0
07097000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	65							0
07099000	- Other	65							0
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.								
07101000	- Potatoes	65							0
07102	- Leguminous vegetables, shelled or unshelled:								
07102100	- Peas (Pisum sativum)	65							0
07102200	- Beans (Vigna spp., Phaseolus spp.)	65							0
07102900	- Other	65							0
07103000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	65							0
07104000	- Sweet corn	65							0
07108000	- Other vegetables	65							0
07109000	- Mixtures of vegetables	65							0
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.								
07112000	- Olives	65							0
07114000	- Cucumbers and gherkins	65							0
07115	- Mushrooms and truffles:								
07115100	- Mushrooms of the genus Agaricus	65							0
07115900	- Other	65							0
07119000	- Other vegetables; mixtures of vegetables	65							0

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0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.							
07122000	- Onions	65						0
07123	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles:							
07123100	- Mushrooms of the genus <i>Agaricus</i>	65						0
07123200	- Wood ears (<i>Auricularia</i> spp.)	65						0
07123300	- Jelly fungi (<i>Tremella</i> spp.)	65						0
07123900	- Other	65						0
07129000	- Other vegetables; mixtures of vegetables	65						0
0713	Dried leguminous vegetables, shelled, whether or not skinned or split.							
07131000	- Peas (<i>Pisum sativum</i>)	65				CA		0
07132000	- Chickpeas (<i>garbanzos</i>)	65				CA		0
07133	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):							
07133100	- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Witzcek	65				CA		0
07133200	- Small red (<i>Adzuki</i>) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	65				CA		0
07133300	- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	65				CA		0
07133900	- Other	65				CA		0
07134000	- Lentils	65				CA		0
07135000	- Broad beans (<i>Vicia faba</i> var. major) and horse beans (<i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor)	65				CA		0
07139000	- Other	65				CA		0
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.							
07141000	- Manioc (cassava)	65						0
07142000	- Sweet potatoes	65						0
07149000	- Other	65						0
08	Edible fruit and nuts; peel of citrus fruit or melons							

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u> <u>rate</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u> <u>ODCs</u>
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.						
08011	- Coconuts:						
08011100	- Desiccated	40					0
08011900	- Other	40					0
08012	- Brazil nuts:						
08012100	- In shell	40					0
08012200	- Shelled	40					0
08013	- Cashew nuts:						
08013100	- In shell	40					0
08013200	- Shelled	40					0
0802	Other nuts, fresh or dried, whether or not shelled or peeled.						
08021	- Almonds:						
08021100	- In shell	40					0
08021200	- Shelled	40					0
08022	- Hazelnuts or filberts (Corylus spp.):						
08022100	- In shell	40					0
08022200	- Shelled	40					0
08023	- Walnuts:						
08023100	- In shell	40					0
08023200	- Shelled	40					0
08024000	- Chestnuts (Castanea spp.)	40					0
08025000	- Pistachios	40					0
08026000	- Macadamia nuts	40					0
08029000	- Other	40					0
0803	Bananas, including plantains, fresh or dried.						
08030000	Bananas, including plantains, fresh or dried.	40					0
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangoosteens, fresh or dried.						
08041000	- Dates	40					0
08042000	- Figs	40					0
08043000	- Pineapples	40					0
08044000	- Avocados	40					0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
08045000	- Guavae, mangoes and mangosteens	40						0
0805	Citrus fruit, fresh or dried.							
08051000	- Oranges	40						0
08052000	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	40						0
08054000	- Grapefruit, including pomelos	40						0
08055000	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	40						0
08059000	- Other	40						0
0806	Grapes, fresh or dried.							
08061000	- Fresh	40						0
08062000	- Dried	40						0
0807	Melons (including watermelons) and papaws (papayas), fresh.							
08071	- Melons (including watermelons):							
08071100	-- Watermelons	40						0
08071900	-- Other	40						0
08072000	- Papaws (papayas)	40						0
0808	Apples, pears and quinces, fresh.							
08081000	- Apples	40						0
08082000	- Pears and quinces	40						0
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.							
08091000	- Apricots	40						0
08092000	- Cherries	40						0
08093000	- Peaches, including nectarines	40						0
08094000	- Plums and sloes	40						0
0810	Other fruit, fresh.							
08101000	- Strawberries	40						0
08102000	- Raspberries, blackberries, mulberries and loganberries	40						0
08104000	- Cranberries, bilberries and other fruits of the genus Vaccinium	40						0
08105000	- Kiwifruit	40						0
08106000	- Durians	40						0

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08109000	- Other	40						0
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.							
08111000	- Strawberries	40						0
08112000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	40						0
08119000	- Other	40						0
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.							
08121000	-Cherries	40						0
08129000	- Other	40						0
0813	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.							
08131000	- Apricots	40						0
08132000	- Prunes	40						0
08133000	- Apples	40						0
08134000	- Other fruit	40						0
08135000	- Mixtures of nuts or dried fruits of this Chapter	40						0
0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.							
08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	40						0
09	Coffee, tea, mate and spices							
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.							
09011	- Coffee, not roasted:							0
09011100	- Not decaffeinated	40						

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09011200	- Decaffeinated	40					0
09012100	- Coffee roasted:						
09012200	- Not decaffeinated	40					0
09019000	- Other	40					0
0902	Tea, whether or not flavoured.	40					0
09021000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	40					0
09022000	- Other green tea (not fermented)	40					0
09023000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	40					0
09024000	- Other black tea (fermented) and other partly fermented tea	40					0
0903	Maté.						
09030000	Maté.	40					0
0904	Pepper of the genus Piper, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.						
09041	- Pepper:						
09041100	- Neither crushed nor ground	40					0
09041200	- Crushed or ground	40					0
09042000	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	40					0
0905	Vanilla.						
09050000	Vanilla.	40					0
0906	Cinnamon and cinnamon-tree flowers.						
09061	- Neither crushed nor ground:						
09061100	- Cinnamon (Cinnamomum zeylanicum Blume)	40					0
09061900	- Other	40					0
09062000	- Crushed or ground	40					0
0907	Cloves (whole fruit, cloves and stems).						
09070000	Cloves (whole fruit, cloves and stems).	40					0
0908	Nutmeg, mace and cardamoms.						
09081000	- Nutmeg	40					0

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09082000	- Mace	40						0
09083000	- Cardamoms	40						0
0909	Seeds of anise, badian, fennel, coriander, cummin or caraway; juniper berries.							
09091000	- Seeds of anise or badian	40						0
09092000	- Seeds of coriander	40						0
09093000	- Seeds of cummin	40						0
09094000	- Seeds of caraway	40						0
09095000	- Seeds of fennel; juniper berries	40						0
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.							
09101000	- Ginger	40						0
09102000	- Saffron	40						0
09103000	- Turmeric (curcuma)	40						0
09109	- Other spices:							
09109100	- Mixtures referred to in Note 1 (b) to this Chapter	40						0
09109900	- Other	40						0
10	Cereals							
1001	Wheat and meslin.							
10011000	- Durum wheat	40						0
10019000	- Other	40						0
1002	Rye.						CA	0
10020000	Rye.	40					AU,CA	0
1003	Barley.							
10030000	Barley.	40						0
1004	Oats.							
10040000	Oats.	40					CA	0
1005	Maize (corn).							
10051000	- Seed	40					CA	0
10059000	- Other	40					CA	0
1006	Rice.							
10061000	- Rice in the husk (paddy or rough)	40						0
10062000	- Husked (brown) rice	30						0
							AU,NZ	0

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10063000	- Semi-milled or wholly milled rice, whether or not polished or glazed	30				AU,NZ		0
10064000	- Broken rice	40						0
1007	Grain sorghum.							
10070000	Grain sorghum.	40						0
1008	Buckwheat, millet and canary seed; other cereals.							
10081000	- Buckwheat	40						0
10082000	- Millet	40						0
10083000	- Canary seed	40				CA		0
10089000	- Other cereals	40						0
11	Products of the milling industry; malt; starches; inulin; wheat gluten							
1101	Wheat or meslin flour.							
11010000	Wheat or meslin flour.	30				AU,CA,NZ		0
1102	Cereal flours other than of wheat or meslin.							
11021000	- Rye flour	40						0
11022000	- Maize (corn) flour	40						0
11029000	- Other	40						0
1103	Cereal groats, meal and pellets.							
11031	- Groats and meal:							
11031100	- Of wheat	40						0
11031300	- Of maize (corn)	40						0
11031900	- Of other cereals	40						0
11032000	- Pellets	40						0
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.							
11041	- Rolled or flaked grains:							
11041200	- Of oats	40						0
11041900	- Of other cereals	40						0
11042	- Other worked grains (for example, hulled, pearled, sliced or kibbled):							
11042200	- Of oats	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
11042300	- Of maize (corn)	40						0
11042900	- Of other cereals	40						0
11043000	- Germ of cereals, whole, rolled, flaked or ground	40						0
1105	Flour, meal, powder, flakes, granules and pellets of potatoes.							
11051000	- Flour, meal and powder	40						0
11052000	- Flakes, granules and pellets	40						0
1106	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.							
11061000	- Of the dried leguminous vegetables of heading 07.13	40						0
11062000	- Of sago or of roots or tubers of heading 07.14	40						0
11063000	- Of the products of Chapter 8	40						0
1107	Malt, whether or not roasted.							
11071000	- Not roasted	40					CA,NZ	0
11072000	- Roasted	40					NZ	0
1108	Starches; inulin.							
11081	- Starches:							
11081100	- Wheat starch	40						0
11081200	- Maize (corn) starch	40						0
11081300	- Potato starch	40						0
11081400	- Manioc (cassava) starch	40						0
11081900	- Other starches	40						0
11082000	- Inulin	40						0
1109	Wheat gluten, whether or not dried.							
11090000	Wheat gluten, whether or not dried.	40						0
12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder							
1201	Soya beans, whether or not broken.							
12010000	Soya beans, whether or not broken.	40					CA	0
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.							
12021000	- In shell	40						0

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12022000	- Shelled, whether or not broken	40						0
1203	Copra.							
12030000	Copra.	40						0
1204	Linseed, whether or not broken.							
12040000	Linseed, whether or not broken.	40				CA		0
1205	Rape or colza seeds, whether or not broken.							
12051000	- Low erucic acid rape or colza seeds	40				CA		0
12059000	- Other	40				CA		0
1206	Sunflower seeds, whether or not broken.							
12060000	Sunflower seeds, whether or not broken.	40						0
1207	Other oil seeds and oleaginous fruits, whether or not broken.							
12072000	- Cotton seeds	40						0
12074000	- Sesamum seeds	40						0
12075000	- Mustard seeds	40						0
12079	- Other.					CA		0
12079100	- Poppy seeds	40						0
12079900	- Other	40						0
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.							
12081000	- Of soya beans	40						0
12089000	- Other	40						0
1209	Seeds, fruit and spores, of a kind used for sowing.							
12091000	- Sugar beet seed	40				NZ		0
12092	- Seeds of forage plants:							
12092100	- Lucerne (alfalfa) seed	40				NZ		0
12092200	- Clover (Trifolium spp.) seed	40				NZ		0
12092300	- Fescue seed	40				NZ		0
12092400	- Kentucky blue grass (Poa pratensis L.) seed	40				NZ		0
12092500	- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	40				NZ		0
12092900	- Other	40				NZ		0
12093000	- Seeds of herbaceous plants cultivated principally for their flowers	40				NZ		0

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12099	- Other.						
12099100	-- Vegetable seeds	40			NZ		0
12099900	-- Other	40			NZ		0
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.						
12101000	- Hop cones, neither ground nor powdered nor in the form of pellets	40					0
12102000	- Hop cones, ground, powdered or in the form of pellets; lupulin	40					0
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.						
12112000	- Ginseng roots	40					0
12113000	- Coca leaf	40					0
12114000	- Poppy straw	40					0
12119000	- Other	40					0
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.						
12122000	- Seaweeds and other algae	40					0
12129	- Other:						
12129100	-- Sugar beet	40					0
12129900	-- Other	40					0
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.						
12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	40					0

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1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.						
12141000	- Lucerne (alfalfa) meal and pellets	40					0
12149000	- Other	40			AU		0
13	Lac; gums, resins and other vegetable saps and extracts						
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).						
13012000	- Gum Arabic	40					0
13019000	- Other	40					0
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.						
13021	- Vegetable saps and extracts:						
13021100	- Opium	40					0
13021200	- Of liquorice	40					0
13021300	- Of hops	40					0
13021900	- Other	40					0
13022000	- Pectic substances, pectinates and pectates	40					0
13023	- Mucilages and thickeners, whether or not modified, derived from vegetable products:						
13023100	- Agar-agar	40					0
13023200	- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	40					0
13023900	- Other	40					0
14	Vegetable plating materials; vegetable products not elsewhere specified or included						
1401	Vegetable materials of a kind used primarily for plating (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).						
14011000	- Bamboos	40					0
14012000	- Rattans	40					0
14019000	- Other	40					0

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1404	Vegetable products not elsewhere specified or included.						0
14042000	- Cotton linters	40					0
14049000	- Other	40					0
15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes						
1501	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.						0
15010000	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	40					0
1502	Fats of bovine animals, sheep or goats, other than those of heading 15.03.						
15020000	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	40			NZ		0
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.						0
15030000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	40					0
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.						0
15043000	- Fats and oils and their fractions, of marine mammals	40					0
1505	Wool grease and fatty substances derived therefrom (including lanolin).						0
15050000	Wool grease and fatty substances derived therefrom (including lanolin).	40					0
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.						0
15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	40					0
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.						0
15071000	- Crude oil, whether or not degummed	40					0
15079000	- Other	40					0

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1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.							
15081000	- Crude oil	40						0
15089000	- Other	40						0
1509	Olive oil and its fractions, whether or not refined, but not chemically modified.							
15091000	- Virgin	40						0
15099000	- Other	40						0
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.							
15100000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	40						0
1511	Palm oil and its fractions, whether or not refined, but not chemically modified.							
15111000	- Crude oil	40						0
15119000	- Other	40						0
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.							
15121	- Sunflower-seed or safflower oil and fractions thereof:							
15121100	- Crude oil	40						0
15121900	- Other	40						0
15122	- Cotton-seed oil and its fractions:							
15122100	- Crude oil, whether or not gossypol has been removed	40						0
15122900	- Other	40						0
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.							
15131	- Coconut (copra) oil and its fractions:							
15131100	- Crude oil	40						0
15131900	- Other	40						0

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15132	- Palm kernel or babassu oil and fractions thereof.							
151322100	- Crude oil	40						0
151329000	- Other	40						0
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.							
15141	- Low erucic acid rape or colza oil and its fractions:							
15141100	- Crude oil	40				CA		0
15141900	- Other	40				CA		0
15149	- Other:							
15149100	- Crude oil	40				CA		0
15149900	- Other	40				CA		0
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.							
15151	- Linseed oil and its fractions:							
15151100	- Crude oil	40						0
15151900	- Other	40						0
15152	- Maize (corn) oil and its fractions:							
15152100	- Crude oil	40						0
15152900	- Other	40						0
15153000	- Castor oil and its fractions	40						0
15155000	- Sesame oil and its fractions	40						0
15159000	- Other	40						0
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared.							
15161000	- Animal fats and oils and their fractions	40						0
15162000	- Vegetable fats and oils and their fractions	40						0
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.							

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15171000	- Margarine, excluding liquid margarine	30				AU,NZ		0
15179000	- Other	40						0
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.							
15180000	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	40						0
1520	Glycerol, crude; glycerol waters and glycerol lyes.							
15200000	Glycerol, crude; glycerol waters and glycerol lyes.	40						0
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.							
15211000	- Vegetable waxes	40						0
15219000	- Other	40						0
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.							
15220000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	40						0
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates							
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.							
16010000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	40						0

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1602	Other prepared or preserved meat, meat offal or blood.							
16021000	- Homogenised preparations	40						0
16022000	- Of liver of any animal	40						0
16023	- Of poultry of heading 01.05:							
16023100	- Of turkeys	40						0
16023200	- Of fowls of the species Gallus domesticus	40						0
16023900	- Other	40						0
16024	- Of swine:							
16024100	- Hams and cuts thereof	40						0
16024200	- Shoulders and cuts thereof	40						0
16024900	- Other, including mixtures	40						0
16025000	- Of bovine animals	40						0
16029000	- Other, including preparations of blood of any animal	40						0
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.							
16030010	- Of meat	40						0
17	Sugars and sugar confectionery							
1701	Cane or beet sugar and chemically pure sucrose, in solid form.							
17011	- Raw sugar not containing added flavouring or colouring matter:							
17011100	- Cane sugar	40				AU		0
17011200	- Beet sugar	40						0
17019	- Other:							
17019100	- Containing added flavouring or colouring matter	40						0
17019900	- Other	40				AU		0
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.							
17021	- Lactose and lactose syrup:							

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17021100	- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	40							0
17021900	- Other								
17022000	- Maple sugar and maple syrup	40							0
17023000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	40							0
17024000	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50% by weight of fructose, excluding invert sugar	40							0
17025000	- Chemically pure fructose	40							0
17026000	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	40							0
17029000	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	40							0
1703	Molasses resulting from the extraction or refining of sugar.								
17031000	- Cane molasses	40							0
17039000	- Other	40							0
1704	Sugar confectionery (including white chocolate), not containing cocoa.								
17041000	- Chewing gum, whether or not sugar-coated	40							0
17049000	- Other	40							0
18	Cocoa and cocoa preparations								
1801	Cocoa beans, whole or broken, raw or roasted.								
18010000	Cocoa beans, whole or broken, raw or roasted.								
1802	Cocoa shells, husks, skins and other cocoa waste.	40							0
18020000	Cocoa shells, husks, skins and other cocoa waste.	40							0
1803	Cocoa paste, whether or not defatted.								
18031000	- Not defatted	40							0
18032000	- Wholly or partly defatted	40							0
1804	Cocoa butter, fat and oil.								
18040000	Cocoa butter, fat and oil.	40							0

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1805	Cocoa powder, not containing added sugar or other sweetening matter.						
18050000	Cocoa powder, not containing added sugar or other sweetening matter.	40					0
1806	Chocolate and other food preparations containing cocoa.						
18061000	- Cocoa powder, containing added sugar or other sweetening matter	40					0
18062000	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	40					0
18063	- Other, in blocks, slabs or bars:						
18063100	- Filled	40					0
18063200	- Not filled	40					0
18069000	- Other	40					0
19	Preparations of cereals, flour, starch or milk; pastrycooks' products						
1901	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.						
19011000	- Preparations for infant use, put up for retail sale	40			NZ		0
19012000	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	40			NZ		0
19019000	- Other	40			AU,NZ		0
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.						
19021	- Uncooked pasta, not stuffed or otherwise prepared;						
19021100	- Containing eggs	40			NZ		0

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19021900	- Other	40				NZ		0	
19022000	- Stuffed pasta, whether or not cooked or otherwise prepared	40				NZ		0	
19023000	- Other pasta	40				NZ		0	
19024000	- Couscous	40				NZ		0	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.								
19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	40				NZ		0	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.								
19041000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	40				NZ		0	
19042000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	40				NZ		0	
19043000	- Bulgur wheat	40				NZ		0	
19049000	- Other	40				NZ		0	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa, communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.								
19051000	- Crispbread	40				AU, NZ		0	
19052000	- Gingerbread and the like	40				AU, NZ		0	
19053	- Sweet biscuits; waffles and wafers:								
19053100	- Sweet biscuits	40				AU, NZ		0	
19053200	- Waffles and wafers	40				AU, NZ		0	
19054000	- Rusks, toasted bread and similar toasted products	40				AU, NZ		0	
19059000	- Other	40				AU, NZ		0	

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20	Preparations of vegetables, fruit, nuts or other parts of plants								
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.								
20011000	- Cucumbers and gherkins	40							0
20019000	- Other	40							0
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.								
20021000	- Tomatoes, whole or in pieces	40							0
20029000	- Other	40							0
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.								
20031000	- Mushrooms of the genus Agaricus	40							0
20032000	- Truffles	40							0
20039000	- Other	40							0
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.								
20041000	- Potatoes	40				CA, NZ			0
20049000	- Other vegetables and mixtures of vegetables	40				NZ			0
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.								
20051000	- Homogenised vegetables	40				NZ			0
20052000	- Potatoes	40				NZ			0
20054000	- Peas (Pisum sativum)	40				NZ			0
20055	- Beans (Vigna spp., Phaseolus spp.):								
20055100	- Beans, shelled	40				NZ			0
20055900	- Other	40				NZ			0
20056000	- Asparagus	40				NZ			0
20057000	- Olives	40				NZ			0
20058000	- Sweet corn (Zea mays var. saccharata)	40				NZ			0
20059	- Other vegetables and mixtures of vegetables:								
20059100	- Bamboo shoots	40				NZ			0
20059900	- Other	40				NZ			0

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2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	40							0
20060000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).								
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.								
20071000	- Homogenised preparations	40							0
20079	- Other.								
20079100	- Citrus fruit	40							0
20079900	- Other	40							0
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.								0
20081	- Nuts, ground-nuts and other seeds, whether or not mixed together.								
20081100	- Ground-nuts	40							0
20081900	- Other, including mixtures	40							0
20082000	- Pineapples	40							0
20083000	- Citrus fruit	40							0
20084000	- Pears	40							0
20085000	- Apricots	40							0
20086000	- Cherries	40							0
20087000	- Peaches, including nectarines	40							0
20088000	- Strawberries	40							0
20089	- Other, including mixtures other than those of subheading 2008.19.								0
20089100	- Palm hearts	65							0
20089200	- Mixtures	65							0
20089900	- Other	65							0

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2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.							
20091	- Orange juice:							
20091100	- Frozen	65						0
20091200	- Not frozen, of a Brix value not exceeding 20	65						0
20091900	- Other	65						0
20092	- Grapefruit (including pomelo) juice:							
20092100	- Of a Brix value not exceeding 20	65						0
20092900	- Other	65						0
20093	- Juice of any other single citrus fruit:							
20093100	- Of a Brix value not exceeding 20	65						0
20093900	- Other	65						0
20094	- Pineapple juice:							
20094100	- Of a Brix value not exceeding 20	65						0
20094900	- Other	65						0
20095000	- Tomato juice	65						0
20096	- Grape juice (including grape must):							
20096100	- Of a Brix value not exceeding 30	65						0
20096900	- Other	65						0
20097	- Apple juice:							
20097100	- Of a Brix value not exceeding 20	65						0
20097900	- Other	65						0
20098000	- Juice of any other single fruit or vegetable	65						0
20099000	- Mixtures of juices	65						0
21	Miscellaneous edible preparations							
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.							

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21011	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee.							
21011100	- Extracts, essences and concentrates	40						0
21011200	- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	40						0
21012000	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	40						0
21013000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	40						0
2102	Yeasts (active or inactive), other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.							
21021000	- Active yeasts	40						0
21022000	- Inactive yeasts; other single-cell micro-organisms, dead	40						0
21023000	- Prepared baking powders	40						0
2103	Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.							
21031000	- Soya sauce	15				US		0
21032000	- Tomato ketchup and other tomato sauces	40						0
21033000	- Mustard flour and meal and prepared mustard	40				CA		0
21039000	- Other	40				CA		0
2104	Soups and broths and preparations therefor, homogenised composite food preparations.							
21041000	- Soups and broths and preparations therefor	15				US		0
21042000	- Homogenised composite food preparations	15				US		0
2105	Ice cream and other edible ice, whether or not containing cocoa.							
21050000	Ice cream and other edible ice, whether or not containing cocoa.	65				NZ		0
2106	Food preparations not elsewhere specified or included.							

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21061000	- Protein concentrates and textured protein substances	40				NZ		0
21069000	- Other	15				AU,NZ,US		0
22	Beverages, spirits and vinegar							
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.							
22011000	- Mineral waters and aerated waters	65						0
22019000	- Other	65						0
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.							
22021000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	75				AU,NZ		0
22029000	- Other	75				NZ		0
2203	Beer made from malt.							
22030000	Beer made from malt.	80	75	2015		AU,EU27,US		0
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.							
22041000	- Sparkling wine	80	40	2013		AU,EU27,NZ,US		0
22042	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:							
22042100	- In containers holding 2 l or less	80	40	2013		AU,EU27,NZ,US		0
22042900	- Other	80	40	2013		AU,EU27,NZ,US		0
22043000	- Other grape must	210						0
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.							
22051000	- In containers holding 2 l or less	80	40	2013		EU27,US		0
22059000	- Other	80	40	2013		EU27,US		0
2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
22060000	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	80	40	2013		US		0
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher, ethyl alcohol and other spirits, denatured, of any strength.							
22071000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	40				CA,US		0
22072000	- Ethyl alcohol and other spirits, denatured, of any strength	40				US		0
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.							
22082000	- Spirits obtained by distilling grape wine or grape marc	80	40	2013		EU27,NZ,US		0
22083000	- Whiskies	80	40	2013		CA,EU27,NZ,US		0
22084000	- Rum and other spirits obtained by distilling fermented sugar-cane products	80	40	2013		EU27,NZ,US		0
22085000	- Gin and Geneva	80	40	2013		EU27,NZ,US		0
22086000	- Vodka	80	40	2013		EU27,NZ,US		0
22087000	- Liqueurs and cordials	80	40	2013		EU27,NZ,US		0
22089000	- Other	80	40	2013		EU27,NZ,US		0
2209	Vinegar and substitutes for vinegar obtained from acetic acid.							
22090000	Vinegar and substitutes for vinegar obtained from acetic acid.	40						0
23	Residues and waste from the food industries; prepared animal fodder							
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.							
23011000	- Flours, meals and pellets, of meat or meat offal; greaves	40						0
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.							

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
23021000	- Of maize (corn)	40						0
23023000	- Of wheat	40						0
23024000	- Of other cereals	40						0
23025000	- Of leguminous plants	40						0
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.							
23031000	- Residues of starch manufacture and similar residues	40						0
23032000	- Beet-pulp, bagasse and other waste of sugar manufacture	40						0
23033000	- Brewing or distilling dregs and waste	40						0
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.							
23040000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	40				CA		0
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.							
23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	40						0
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.							
23061000	- Of cotton seeds	40						0
23062000	- Of linseed	40						0
23063000	- Of sunflower seeds	40						0
23064	- Of rape or colza seeds:							
23064100	- Of low erucic acid rape or colza seeds	40				CA		0
23064900	- Other	40				CA		0
23065000	- Of coconut or copra	40						0
23066000	- Of palm nuts or kernels	40						0
23069000	- Other	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
2307	Wine lees; argol.								
23070000	Wine lees; argol.	40							0
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.								0
23080000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	40							0
2309	Preparations of a kind used in animal feeding.								
23091000	- Dog or cat food, put up for retail sale	40					CA		0
23099000	- Other	40					AU		0
24	Tobacco and manufactured tobacco substitutes								
2401	Unmanufactured tobacco; tobacco refuse.								
24011000	- Tobacco, not stemmed/stripped	80	55	2013			CA		0
24012000	- Tobacco, partly or wholly stemmed/stripped	80	55	2013			CA		0
24013000	- Tobacco refuse	80	55	2013			CA		0
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.								
24021000	- Cigars, cheroots and cigarillos, containing tobacco	80	55	2013					0
24022000	- Cigarettes containing tobacco	80	55	2013					0
24029000	- Other	80	55	2013					0
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.								
24031000	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	80	40	2013					0
24039	- Other:								
24039100	- "Homogenised" or "reconstituted" tobacco	80	40	2013					0
24039900	- Other	80	40	2013					0
29	Organic chemicals								
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.								

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
29054	- Other polyhydric alcohols:							
29054300	- Mannitol	35						0
29054400	- D-glucitol (sorbitol)	35						0
29054500	- Glycerol	35						0
33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations							
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.							
33011	- Essential oils of citrus fruit:							
33011200	- Of orange	40						0
33011300	- Of lemon	40						0
33011900	- Other	40						0
33012	- Essential oils other than those of citrus fruit:							
33012400	- Of peppermint (Mentha piperita)	40						0
33012500	- Of other mints	40						0
33012900	- Other	40						0
33013000	- Resinoids	40						0
33019000	- Other	40						0
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.							
330210	- Of a kind used in the food or drink industries							
33021090	- Other preparations based on odoriferous substances, of a kind used in the manufacture of beverages	40						0
35	Albuminoidal substances; modified starches; glues; enzymes							
3501	Casein, caseinates and other casein derivatives; casein glues.							

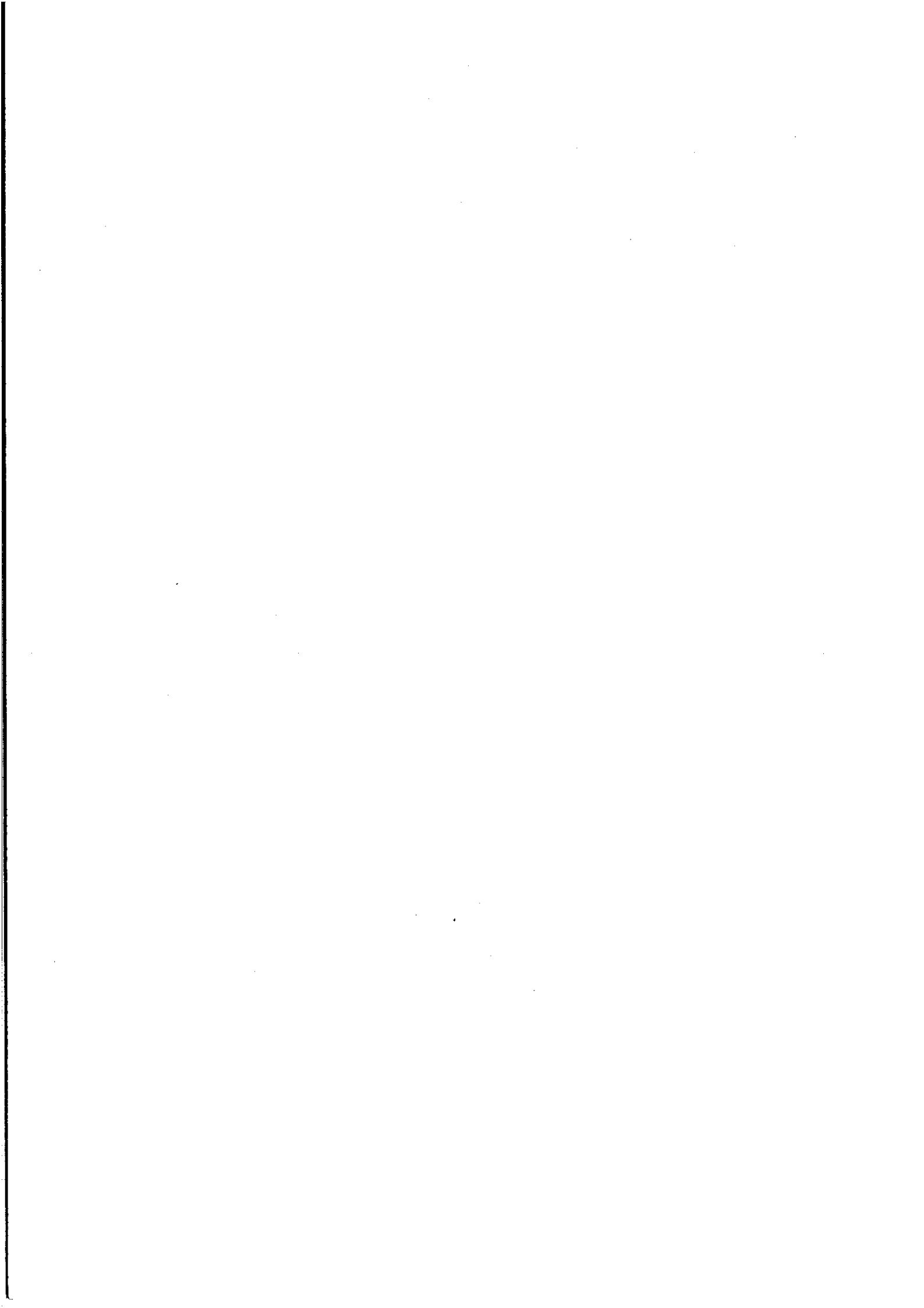
HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
35011000	- Casein	35						0
35019000	- Other	35						0
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.							
35021	- Egg albumin:							
35021100	- Dried	35						
35021900	- Other	35						0
35022000	- Milk albumin, including concentrates of two or more whey proteins	35						0
35029000	- Other	35						0
3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.							
35030000	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	35						0
3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.							
35040000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	35						0
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.							
35051000	- Dextrins and other modified starches	35						0
35052000	- Glues	35						0
38	Miscellaneous chemical products							

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.							
38091000	- With a basis of amyaceous substances	35						0
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.							
38231	- Industrial monocarboxylic fatty acids; acid oils from refining:							
38231100	- Stearic acid	35						0
38231200	- Oleic acid	35				NZ		0
38231300	- Tall oil fatty acids	35				NZ		0
38231900	- Other	35				NZ		0
38237000	- Industrial fatty alcohols	35				NZ		0
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.							
38246000	- Sorbitol other than that of subheading 2905.44	35						0
41	Raw hides and skins (other than furskins) and leather							
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.							
41012000	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	40						0
41015000	- Whole hides and skins, of a weight exceeding 16 kg	40						0
41019000	- Other, including butts, bends and bellies	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.						
41021000	- With wool on	40					0
41022	- Without wool on:						
41022100	- Pickled	40					0
41022900	- Other	40					0
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.						
41032000	- Of reptiles	40					0
41033000	- Of swine	40					0
41039000	- Other	40					0
43	Furskins and artificial fur; manufactures thereof						
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.						
43011000	- Of mink, whole, with or without head, tail or paws	40					0
43013000	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	40					0
43016000	- Of fox, whole, with or without head, tail or paws	40					0
43018000	- Other furskins, whole, with or without head, tail or paws	40					0
43019000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	40					0
50	Silk						
5001	Silk-worm cocoons suitable for reeling.						
50010000	Silk-worm cocoons suitable for reeling.	35					0
5002	Raw silk (not thrown).						

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
50020000	Raw silk (not thrown).	35						0
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garmetted stock).							
50030000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garmetted stock).	35						0
51	Wool, fine or coarse animal hair, horsehair yarn and woven fabric							
5101	Wool, not carded or combed.							
51011	- Greasy, including fleece-washed wool:							
51011100	- Shorn wool	35						0
51011900	- Other	35						0
51012	- Degreased, not carbonised:							
51012100	- Shorn wool	35						0
51012900	- Other	35						0
51013000	- Carbonised	35						0
5102	Fine or coarse animal hair, not carded or combed.							
51021	- Fine animal hair:							
51021100	- Of Kashmir (cashmere) goats	35						0
51021900	- Other	35						0
51022000	- Coarse animal hair	35						0
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garmetted stock.							
51031000	- Noils of wool or of fine animal hair	35						0
51032000	- Other waste of wool or of fine animal hair	35						0
51033000	- Waste of coarse animal hair	35						0
52	Cotton							
5201	Cotton, not carded or combed.							
52010000	Cotton, not carded or combed.	35						0
5202	Cotton waste (including yarn waste and garmetted stock).							
52021000	- Yarn waste (including thread waste)	35						0
52029	- Other:							
52029100	- Garmetted stock	35						0
52029900	- Other	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
5203	Cotton, carded or combed.						
52030000	Cotton, carded or combed.	35					0
53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn						
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garmetted stock).						
53011000	- Flax, raw or retted	35					0
53012	- Flax, broken, scutched, hackled or otherwise processed, but not spun:						
53012100	- Broken or scutched	35					0
53012900	- Other	35					0
53013000	- Flax tow and waste	35					0
5302	True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garmetted stock).						
53021000	- True hemp, raw or retted	35					0
53029000	- Other	35					0



Schedule CLXIII - Republic of Vanuatu

This Schedule is authentic only in the English language

PART I - MOST-FAVoured-NATION TARIFF SECTION II - Other Products

Note - The "final bound rate" of duty, if differing from the "bound rate at date of accession", will be implemented according to the date specified in the "implementation" column (referring to 1 January of the year indicated). All reductions will be implemented in equal annual staged reductions.

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first	
		date of accession	Final Bound rate				incorporated in a GATT Schedule	Earlier INRs ODCs
03	Fish and crustaceans, molluscs and other aquatic invertebrates							
0301	Live fish.							
03011000	- Ornamental fish	65				NZ		0
03019	- Other live fish:							
03019100	- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	65				NZ		0
03019200	- Eels (<i>Anguilla</i> spp.)	65				NZ		0
03019300	- Carp	65				NZ		0
03019400	- Bluefin tunas (<i>Thunnus thynnus</i>)	65				NZ		0
03019500	- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	65				NZ		0
03019900	- Other	65				NZ		0
0302	Fish, fresh or chilled, excluding fish filets and other fish meat of heading 03.04.							
03021	- Salmonidae, excluding livers and roes:							
03021100	- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	65				NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
03021200	- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	65				NZ			0
03021900	- Other	65				NZ			0
03022	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scoptthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:								
03022100	- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	65				NZ			0
03022200	- Plaice (<i>Pleuronectes platessa</i>)	65				NZ			0
03022300	- Sole (<i>Solea</i> spp.)	65				NZ			0
03022900	- Other	65				NZ			0
03023	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes:								
03023100	- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	65				NZ			0
03023200	- Yellowfin tunas (<i>Thunnus albacares</i>)	65				NZ			0
03023300	- Skipjack or stripe-bellied bonito	65				NZ			0
03023400	- Bigeye tunas (<i>Thunnus obesus</i>)	65				NZ			0
03023500	- Bluefin tunas (<i>Thunnus thynnus</i>)	65				NZ			0
03023600	- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	65				NZ			0
03023900	- Other	65				NZ			0
03024000	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	65				NZ			0
03025000	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	65				NZ			0
03026	- Other fish, excluding livers and roes:								
03026100	- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	65				NZ			0
03026200	- Haddock (<i>Melanogrammus aeglefinus</i>)	65				NZ			0
03026300	- Coalfish (<i>Pollachius virens</i>)	65				NZ			0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs ODCs
03026400	- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	65				NZ		0
03026500	- Dogfish and other sharks	65				NZ		0
03026600	- Eels (Anguilla spp.)	65				NZ		0
03026700	- Swordfish (Xiphias gladius)	65				NZ		0
03026800	- Toothfish (Dissostichus spp.)	65				NZ		0
03026900	- Other	65				NZ		0
03027000	- Livers and roes	65				NZ		0
0303	Fish, frozen, excluding fish filets and other fish meat of heading 03.04.							
03031	- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes:							
03031100	- Sockeye salmon (red salmon) (Oncorhynchus nerka)	65				NZ		0
03031900	- Other	65				NZ		0
03032	- Other salmonidae, excluding livers and roes:							
03032100	- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	65				NZ		0
03032200	- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	65				NZ		0
03032900	- Other	65				NZ		0
03033	- Flat fish: (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:							
03033100	- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	65				NZ		0
03033200	- Plaice (Pleuronectes platessa)	65				NZ		0
03033300	- Sole (Solea spp.)	65				NZ		0
03033900	- Other	65				NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
03034	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes							
03034100	- Albacore or longfinned tunas (Thunnus alalunga)	65				NZ		0
03034200	- Yellowfin tunas (Thunnus albacares)	65				NZ		0
03034300	- Skipjack or strip-bellied bonito	65				NZ		0
03034400	- Bigeye tunas (Thunnus obesus)	65				NZ		0
03034500	- Bluefin tunas (Thunnus thynnus)	65				NZ		0
03034600	- Southern bluefin tunas (Thunnus maccoyii)	65				NZ		0
03034900	- Other	65				NZ		0
03035	- Herrings (Clupea harengus, Clupea pallasii) and cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes.							
03035100	- Herrings (Clupea harengus, Clupea pallasii)	65				NZ		0
03035200	- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	65				NZ		0
03036	- Swordfish (Xiphias gladius) and toothfish (Dissostichus spp.); excluding livers and roes.							
03036100	- Swordfish (Xiphias gladius)	65				NZ		0
03036200	- Toothfish (Dissostichus spp.)	65				NZ		0
03037	- Other fish, excluding livers and roes.							
03037100	- Sardines (Sardina pilchardus, Sardinops spp.); sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	65				NZ		0
03037200	- Haddock (Melanogrammus aeglefinus)	65				NZ		0
03037300	- Coalfish (Pollachius virens)	65				NZ		0
03037400	- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	65				NZ		0
03037500	- Dogfish and other sharks	65				NZ		0
03037600	- Eels (Anguilla spp.)	65				NZ		0
03037700	- Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)	65				NZ		0
03037800	- Hake (Merluccius spp., Urophycis spp.)	65				NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
03037900	- Other	65				NZ		0
03038000	- Livers and roes	65				NZ		0
0304	Fish filets and other fish meat (whether or not minced), fresh, chilled or frozen.							
03041	- Fresh or chilled:							
03041100	- Swordfish (<i>Xiphias gladius</i>)	65				NZ		0
03041200	- Toothfish (<i>Dissostichus</i> spp.)	65				NZ		0
03041900	- Other	65				NZ		0
03042	- Frozen filets:							
03042100	- Swordfish (<i>Xiphias gladius</i>)	65				NZ		0
03042200	- Toothfish (<i>Dissostichus</i> spp.)	65				NZ		0
03042900	- Other	65				NZ		0
03049	- Other:							
03049100	- Swordfish (<i>Xiphias gladius</i>)	65				NZ		0
03049200	- Toothfish (<i>Dissostichus</i> spp.)	65				NZ		0
03049900	- Other	65				NZ		0
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.							
03051000	- Flours, meals and pellets of fish, fit for human consumption	65				NZ		0
03052000	- Livers and roes of fish, dried, smoked, salted or in brine	65				NZ		0
03053000	- Fish filets, dried, salted or in brine, but not smoked	65				NZ		0
03054	- Smoked fish, including filets:							
03054100	- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	65				NZ		0
03054200	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	65				NZ		0
03054900	- Other	65				NZ		0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
03055	- Dried fish, whether or not salted but not smoked.							
03055100	- Cod (Gadus morhua; Gadus ogac, Gadus macrocephalus)	65	65			NZ		0
03055900	- Other	65	65			NZ		0
03056	- Fish, salted but not dried or smoked and fish in brine.							
03056100	- Herrings (Clupea harengus, Clupea pallasii)	65	65			NZ		0
03056200	- Cod (Gadus morhua; Gadus ogac, Gadus macrocephalus)	65	65			NZ		0
03056300	- Anchovies (Engraulis spp.)	65	65			NZ		0
03056900	- Other	65	65			NZ		0
0306	- Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine, crustaceans in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine, flours, meals and pellets of crustaceans, fit for human consumption.							
03061	- Frozen							
03061100	- Rock lobster and other sea crawfish (Palinurus spp.; Palinurus spp.; Jasus spp.)	65	65			NZ		0
03061200	- Lobsters (Homarus spp.)	65	65			NZ		0
03061300	- Shrimps and prawns	65	65			NZ		0
03061400	- Crabs	65	65			NZ		0
03061900	- Other, including flours, meals and pellets of crustaceans, fit for human consumption	85	85			NZ		0
03062	- Not frozen							
03062100	- Rock lobster and other sea crawfish (Palinurus spp.; Palinurus spp.; Jasus spp.)	65	65			NZ		0
03062200	- Lobsters (Homarus spp.)	65	65			NZ		0
03062300	- Shrimps and prawns	65	65			NZ		0
03062400	- Crabs	65	65			NZ		0
03062900	- Other, including flours, meals and pellets of crustaceans, fit for human consumption	65	65			NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine, aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.							
03071000	- Oysters	65				NZ		0
03072	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:							
03072100	- Live, fresh or chilled	65				NZ		0
03072900	- Other	65				NZ		0
03073	- Mussels (Mytilus spp., Perna spp.):							
03073100	- Live, fresh or chilled	65				NZ		0
03073900	- Other	65				NZ		0
03074	- Cuttle fish (Sepia officinalis, Rossia macrozona, Sepioida spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):							
03074100	- Live, fresh or chilled	65				NZ		0
03074900	- Other	65				NZ		0
03075	- Octopus (Octopus spp.):							
03075100	- Live, fresh or chilled	65				NZ		0
03075900	- Other	65				NZ		0
03076000	- Snails, other than sea snails	65				NZ		0
03079	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:							
03079100	- Live, fresh or chilled	65				NZ		0
03079900	- Other	65				NZ		0
05	Products of animal origin, not elsewhere specified or included							
0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
05080000	Coral and similar materials, unworked or simply prepared but not otherwise worked, shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	40					0
0511	Animal products not elsewhere specified or included: dead animals of Chapter 1 or 3, unfit for human consumption.						
05119	- Other:						
05119100	- Products of fish or crustaceans, molluscs or other aquatic invertebrates, dead animals of Chapter 3	40					0
051199	- Other						
05119910	- Natural sponges of animal origin	40					0
15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes						
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.						
15041000	- Fish-liver oils and their fractions	40					0
15042000	- Fats and oils and their fractions, of fish, other than liver oils	40					0
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates						
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates						
16030090	- Other	40					0
1604	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs.						
16041	- Fish, whole or in pieces, but not minced:						
16041100	- Salmon	40					0
16041200	- Herrings	40					0
16041300	- Sardines, sardinella and brisling or sprats	30					0
16041400	- Tunas, skipjack and bonito (Sarda spp.)	40					0
16041500	- Mackerel	40					0

HS	Description	Bound rate at date of accession	Final Bound Rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
16041600	- Anchovies	40						0
16041900	- Other	40						0
16042000	- Other prepared or preserved fish	40						0
16043000	- Caviar and caviar substitutes	40						0
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved							
16051000	- Crab	40						0
16052000	- Shrimps and prawns	40						0
16053000	- Lobster	40						0
16054000	- Other crustaceans	40						0
16059000	- Other	40						0
23	Residues and waste from the food industries, prepared animal fodder							
2301	Flours, meals and pellets, of meat or meal offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption, greaves							
23012000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	40						0
25	Salt, sulphur, earths and stone, plastering materials, lime and cement							
2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water							
25010000	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	40						0
2502	Unroasted iron pyrites							
25020000	Unroasted iron pyrites	40						0
2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur							
25030000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	40						0
2504	Natural graphite							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GAFT Schedule	Earlier INRs ODGS
25041000	- in powder or in flakes	40						0
25049000	- Other	40						0
2505	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26							
25051000	- Silica sands and quartz sands	40						0
25059000	- Other	40						0
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape							
25061000	- Quartz	40						0
25062000	- Quartzite	40						0
2507	Kaolin and other kaolinic clays, whether or not calcined							
25070000	Kaolin and other kaolinic clays, whether or not calcined	40						0
2508	Other clays (not including expanded clays of heading 68.06); andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamoite or dinas earths							
25081000	- Bentonite	40						0
25083000	- Fire-clay	40						0
25084000	- Other clays	40						0
25085000	- Andalusite, kyanite and sillimanite	40						0
25086000	- Mullite	40						0
25087000	- Chamoite or dinas earths	40						0
2509	Chalk							
25090000	Chalk	40						0
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk							
25101000	- Underground	40						0
25102000	- Ground	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
2511	Natural barium sulphate (barites); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.						
25111000	- Natural barium sulphate (barites)	40					0
25112000	- Natural barium carbonate (witherite)	40					0
2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.						
25120000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	40					0
2513	Pumice stone, emery, natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.						
25131000	- Pumice stone	40					0
25132000	- Emery, natural corundum, natural garnet and other natural abrasives	40					0
2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.						
25140000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	40					0
2515	Marble, travertine, tecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.						
25151	- Marble and travertine.						
25151100	-- Crude or roughly trimmed	40					0
25151200	- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
25152000	- Ecaussine and other calcareous monumental or building stone, alabaster	40							0
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.								
25161	- Granite								
25161100	- Crude or roughly trimmed	40							0
25161200	- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	40							0
25162000	- Sandstone	40							0
25169000	- Other monumental or building stone	40							0
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalting or for railway or other ballast, shingle and flint, whether or not heat-treated, macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading, tarred macadam granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.								
25171000	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalting or for railway or other ballast, shingle and flint, whether or not heat-treated	40							0
25172000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	40							0
25173000	- Tarred macadam	40							0
25174	Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.								
25174100	- Of marble	40							0
25174900	- Other	40							0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.							
25181000	- Dolomite, not calcined or sintered	40						0
25182000	- Calcined or sintered dolomite	40						0
25183000	- Dolomite ramming mix	40						0
2519	Natural magnesium carbonate (magnesite), fused magnesite, dead-burned (sintered) magnesite, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.							
25191000	- Natural magnesium carbonate (magnesite)	40						0
25199000	- Other	40						0
2520	Gypsum, anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.							
25201000	- Gypsum, anhydrite	40						0
25202000	- Plasters	40						0
2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.							
25210000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	40						0
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25							
25221000	- Quicklime	40						0
25222000	- Slaked lime	40						0
25223000	- Hydraulic lime	40						0
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.							
25231000	- Cement clinkers	40						0
25232	- Portland cement							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
25232100	- White cement, whether or not artificially coloured	40				NZ			0
25232900	- Other	30				AU, NZ			0
25233000	- Aluminous cement	40				NZ			0
25239000	- Other hydraulic cements	40				NZ			0
2524	Asbestos.								
25241000	- Crocidolite	40							0
25249000	- Other	40							0
2525	Mica, including splittings; mica waste.								
25251000	- Crude mica and mica rifted into sheets or splittings	40							0
25252000	- Mica powder	40							0
25253000	- Mica waste	40							0
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.								
25261000	- Not crushed, not powdered	40							0
25262000	- Crushed or powdered	40							0
2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine, natural boric acid containing not more than 85% of H ₂ BO ₃ calculated on the dry weight.								
25281000	- Natural sodium borates and concentrates thereof (whether or not calcined)	40							0
25289000	- Other	40							0
2529	Feldspar, leucite, nepheline and nepheline syenite; fluor spar.								
25291000	- Feldspar	40							0
25292	- Fluorspar								
25292100	- Containing by weight 97% or less of calcium fluoride	40							0
25292200	- Containing by weight more than 97% of calcium fluoride	40							0
25293000	- Leucite, nepheline and nepheline syenite	40							0
2530	Mineral substances not elsewhere specified or included.								

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
25301000	- Vermiculite, perlite and chlorites, unexpanded	40						0
25302000	- Kieserite, epsomite (natural magnesium sulphates)	40						0
25309000	- Other	40						0
26	Ores, slag and ash							
2601	Iron ores and concentrates, including roasted iron pyrites							
26011	- Iron ores and concentrates, other than roasted iron pyrites							
26011100	- Non-agglomerated	40						0
26011200	- Agglomerated	40						0
26012000	- Roasted iron pyrites	40						0
2602	Manganese ores and concentrates, including ferrous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight							
26020000	Manganese ores and concentrates, including ferrous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	40						0
2603	Copper ores and concentrates							
26030000	Copper ores and concentrates	40						0
2604	Nickel ores and concentrates							
26040000	Nickel ores and concentrates	40						0
2605	Cobalt ores and concentrates							
26050000	Cobalt ores and concentrates	40						0
2606	Aluminium ores and concentrates							
26060000	Aluminium ores and concentrates	40						0
2607	Lead ores and concentrates							
26070000	Lead ores and concentrates	40						0
2608	Zinc ores and concentrates							
26080000	Zinc ores and concentrates	40						0
2609	Tin ores and concentrates							
26090000	Tin ores and concentrates	40						0
2610	Chromium ores and concentrates							
								0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATI Schedule	Earlier INRs ODCs
26100000	Chromium ores and concentrates	40						0
2611	Tungsten ores and concentrates							
26110000	Tungsten ores and concentrates	40						0
2612	Uranium or thorium ores and concentrates							
26121000	Uranium ores and concentrates	40						0
26122000	Thorium ores and concentrates	40						0
2613	Molybdenum ores and concentrates							
26131000	Roasted	40						0
26139000	Other	40						0
2614	Titanium ores and concentrates							
26140000	Titanium ores and concentrates	40						0
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates							
26151000	Zirconium ores and concentrates	40						0
26159000	Other	40						0
2616	Precious metal ores and concentrates							
26161000	Silver ores and concentrates	40						0
26169000	Other	40						0
2617	Other ores and concentrates							
26171000	Antimony ores and concentrates	40						0
26179000	Other	40						0
2618	Granulated slag (slag sand) from the manufacture of iron or steel							
26180000	Granulated slag (slag sand) from the manufacture of iron or steel	40						0
2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel							
26190000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	40						0
2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds							
26201	-Containing mainly zinc							
26201100	- Hard Zinc spelter	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT-Schedule	Earlier INRs ODCs
26201900	- Other	40					0
26202	- Containing mainly lead:						
26202100	- Leaded gasoline sludges and leaded anti-knock compound sludges	40					0
26202900	- Other	40					0
26203000	- Containing mainly copper	40					0
26204000	- Containing mainly aluminium	40					0
26206000	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	40					0
26209	- Other:						
26209100	- Containing antimony, beryllium, cadmium, chromium or their mixtures	40					0
26209900	- Other	40					0
2621	Other slag and ash, including seaweed ash (kelp), ash and residues from the incineration of municipal waste						
26211000	- Ash and residues from the incineration of municipal waste	40					0
26219000	- Other	40					0
27	Mineral fuels, mineral oils and products of their distillation, bituminous substances, mineral waxes						
2701	Coal, briquettes, ovoids and similar solid fuels manufactured from coal						
27011	- Coal, whether or not pulverised, but not agglomerated:						
27011100	- Anthracite	40					0
27011200	- Bituminous coal	40					0
27011900	- Other coal	40					0
27012000	- Briquettes, ovoids and similar solid fuels manufactured from coal	40					0
2702	Lignite, whether or not agglomerated, excluding jet						
27021000	- Lignite, whether or not pulverised, but not agglomerated	40					0
27022000	- Agglomerated lignite	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
2703	Peat (including peat litter), whether or not agglomerated.							
27030000	Peat (including peat litter), whether or not agglomerated.	40						0
2704	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.							
27040000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	40						0
2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.							
27050000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	40						0
2706	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.							
27060000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	40						0
2707	Oils and other products of the distillation of high temperature coal tar, similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.							
27071000	- Benzol (benzene)	40						0
27072000	- Toluol (toluene)	40						0
27073000	- Xylol (xylenes)	40						0
27074000	- Naphthalene	40						0
27075000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	40						0
27079	- Other							
27079100	- Creosote oils	40						0
27079900	- Other	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars.							
27081000	- Pitch	40						0
27082000	- Pitch coke	40						0
2709	Petroleum oils and oils obtained from bituminous minerals, crude.							
27090000	Petroleum oils and oils obtained from bituminous minerals, crude.	40						0
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.							
27101	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:							
27101100	- Light oils and preparations	65						AU, EU27, NZ
27101900	- Other	65						AU, EU27, NZ
27109	- Waste oils:							
27109100	- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	65						AU, EU27, NZ
27109900	- Other	65						AU, EU27, NZ
2711	Petroleum gases and other gaseous hydrocarbons.							
27111	- Liquefied:							
27111100	- Natural gas	60						
27111200	- Propane	60						0
27111300	- Butanes	60						0
27111400	- Ethylene, propylene, butylene and butadiene	60						0
27111900	- Other	60						0

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a	Earlier INRs	ODCs
		date of accession	Final Bound rate					
27112	- In gaseous state:							
27112100	- Natural gas	60						0
27112900	- Other	60						0
2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.							
27121000	- Petroleum jelly	60						0
27122000	- Paraffin wax containing by weight less than 0.75% of oil	60						0
27129000	- Other	60						0
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.							
27131	- Petroleum coke:							
27131100	- Not calcined	60						0
27131200	- Calcined	60						0
27132000	- Petroleum bitumen	60						0
27139000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	60						0
2714	Bitumen and asphalt; natural, bituminous or oil shale and tar sands, asphaltites and asphaltic rocks.							
27141000	- Bituminous; or oil shale and tar sands	60						0
27149000	- Other	60						0
2715	Bituminous mixtures based on natural asphalt; on natural bitumen; on petroleum bitumen; on mineral tar or on mineral tar pitch (for example, bituminous mastics; cut-backs).							
27150000	Bituminous mixtures based on natural asphalt; on natural bitumen; on petroleum bitumen; on mineral tar or on mineral tar pitch (for example, bituminous mastics; cut-backs).	60						0
2716	Electrical energy (optional heading)						NZ	
27160000	Electrical energy (optional heading)	60						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	JNR	Concession first incorporated in a GATT Schedule	Earlier INRS ODGs
28	Inorganic chemicals, organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes							
2801	Fluorine, chlorine, bromine and iodine.							
28011000	- Chlorine	35						0
28012000	- Iodine	35						0
28013000	- Fluorine, bromine	35						0
2802	Sulphur, sublimed or precipitated; colloidal sulphur.							
28020000	Sulphur, sublimed or precipitated; colloidal sulphur.	35						0
2803	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).							
28030000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	35						0
2804	Hydrogen, rare gases and other non-metals.							
28041000	- Hydrogen	35						0
28042	- Rare gases							
28042100	- Argon	35						0
28042900	- Other	35						0
28043000	- Nitrogen	35						0
28044000	- Oxygen	35						0
28045000	- Boron; tellurium	35						0
28046	- Silicon.							
28046100	- Containing by weight not less than 99.99% of silicon	35						0
28046900	- Other	35						0
28047000	- Phosphorus	35						0
28048000	- Arsenic	35						0
28049000	- Selenium	35						0
2805	Alkali or alkaline-earth metals; rare-earth metals; scandium and yttrium; whether or not intermixed or interalloyed; mercury.							
28051	- Alkali or alkaline-earth metals.							
28051100	- Sodium	35						0
28051200	- Calcium	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
28051900	- Other	35					0
28053000	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	35					0
28054000	- Mercury	35					0
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid						
28061000	- Hydrogen chloride (hydrochloric acid)	35					0
28062000	- Chlorosulphuric acid	35					0
2807	Sulphuric acid; oleum						
28070000	Sulphuric acid; oleum	35					0
2808	Nitric acid; sulphonitric acids						
28080000	Nitric acid; sulphonitric acids	35					0
2809	Diphosphorus pentoxide, phosphoric acid; polyphosphoric acids, whether or not chemically defined						
28091000	- Diphosphorus pentoxide	35					0
28092000	- Phosphoric acid and polyphosphoric acids	35					0
2810	Oxides of boron; boric acids						
28100000	Oxides of boron; boric acids	35					0
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals						
28111	- Other inorganic acids						
28111100	- Hydrogen fluoride (hydrofluoric acid)	35					0
28111900	- Other	35					0
28112	- Other inorganic oxygen compounds of non-metals						
28112100	- Carbon dioxide	35					0
28112200	- Silicon dioxide	35					0
28112900	- Other	35					0
2812	Halides and halide oxides of non-metals						
28121000	- Chlorides and chloride oxides	35					0
28129000	- Other	35					0
2813	Sulphides of non-metals; commercial phosphorus trisulphide						
28131000	- Carbon disulphide	35					0
28139000	- Other	35					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
2814	Ammonia, anhydrous or in aqueous solution.							
28141000	- Anhydrous ammonia	35						0
28142000	- Ammonia in aqueous solution	35						0
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.							
28151	- Sodium hydroxide (caustic soda);							
28151100	- Solid	35						0
28151200	- In aqueous solution (soda lye or liquid soda)	35						0
28152000	- Potassium hydroxide (caustic potash)	35						0
28153000	- Peroxides of sodium or potassium	35						0
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.							
28161000	- Hydroxide and peroxide of magnesium	35						0
28164000	- Oxides, hydroxides and peroxides of strontium or barium	35						0
2817	Zinc oxide; zinc peroxide.							
28170000	Zinc oxide; zinc peroxide.	35						0
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.							
28181000	- Artificial corundum, whether or not chemically defined	35						0
28182000	- Aluminium oxide, other than artificial corundum	35						0
28183000	- Aluminium hydroxide	35						0
2819	Chromium oxides and hydroxides.							
28191000	- Chromium trioxide	35						0
28199000	- Other	35						0
2820	Manganese oxides.							
28201000	- Manganese dioxide	35						0
28209000	- Other	35						0
2821	Iron oxides and hydroxides, earth colours containing 70% or more by weight of combined iron evaluated as Fe2O3.							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
28211000	- Iron oxides and hydroxides	35					0
28212000	- Earth colours	35					0
2822	Cobalt oxides and hydroxides, commercial cobalt oxides						
28220000	Cobalt oxides and hydroxides; commercial cobalt oxides	35					0
2823	Titanium oxides						
28230000	Titanium oxides	35					0
2824	Lead oxides, red lead and orange lead.						
28241000	- Lead monoxide (litharge, massicot)	35					0
28249000	- Other	35					0
2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.						
28251000	- Hydrazine and hydroxylamine and their inorganic salts	35					0
28252000	- Lithium oxide and hydroxide	35					0
28253000	- Vanadium oxides and hydroxides	35					0
28254000	- Nickel oxides and hydroxides	35					0
28255000	- Copper oxides and hydroxides	35					0
28256000	- Germanium oxides and zirconium dioxide	35					0
28257000	- Molybdenum oxides and hydroxides	35					0
28258000	- Antimony oxides	35					0
28259000	Other	35					0
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.						
28261	- Fluorides						
28261200	- Of aluminium	35					0
28261900	- Other	35					0
28263000	- Sodium hexafluoroaluminate (synthetic cryolite)	35					0
28269000	- Other	35					0
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides, iodides and iodide oxides						
28271000	- Ammonium chloride	35					0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
28272000	- Calcium chloride	35						0
28273	- Other chlorides:							
28273100	- Of magnesium	35						0
28273200	- Of aluminium	35						0
28273500	- Of nickel	35						0
28273900	- Other	35						0
28274	- Chloride oxides and chloride hydroxides:							
28274100	- Of copper	35						0
28274900	- Other	35						0
28275	- Bromides and bromide oxides:							
28275100	- Bromides of sodium or of potassium	35						0
28275900	- Other	35						0
28276000	- Iodides and iodide oxides	35						0
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.							
28281000	- Commercial calcium hypochlorite and other calcium hypochlorites	35						0
28289000	- Other	35						0
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.							
28291	- Chlorates:							
28291100	- Of sodium	35						0
28291900	- Other	35						0
28299000	- Other	35						0
2830	Sulphides; polysulphides, whether or not chemically defined.							
28301000	- Sodium sulphides	35						0
28309000	- Other	35						0
2831	Dithionites and sulphoxylates.							
28311000	- Of sodium	35						0
28319000	- Other	35						0
2832	Sulphites; thiosulphates.							
28321000	- Sodium sulphites	35						0
28322000	- Other sulphites	35						0
28323000	- Thiosulphates	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
2833	Sulphates; alums; peroxosulphates (persulphates)							
28331	- Sodium sulphates:							
28331100	- Disodium sulphate	35						0
28331900	- Other	35						0
28332	- Other sulphates:							
28332100	- Of magnesium	35						0
28332200	- Of aluminium	35						0
28332400	- Of nickel	35						0
28332500	- Of copper	35						0
28332700	- Of barium	35						0
28332900	- Other	35						0
28333000	- Alums	35						0
28334000	- Peroxosulphates (persulphates)	35						0
2834	Nitrites; nitrates:							
28341000	- Nitrites	35						0
28342	- Nitrates:							
28342100	- Of potassium	35						0
28342900	- Other	35						0
2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.							
28351000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	35						0
28352	- Phosphates:							
28352200	- Of mono- or disodium	35						0
28352400	- Of potassium	35						0
28352500	- Calcium hydrogencarbonate (calcium prohydrate)	35						0
28352600	- Other phosphates of calcium	35						0
28352900	- Other	35						0
28353	- Polyphosphates:							
28353100	- Sodium triphosphate (sodium tripolyphosphate)	35						0
28353900	- Other	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODGs
2836	Carbonates; peroxo-carbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.							
28362000	- Sodium carbonate	35						0
28363000	- Sodium hydrogencarbonate (sodium bicarbonate)	35						0
28364000	- Potassium carbonates	35						0
28365000	- Calcium carbonate	35						0
28366000	- Barium carbonate	35						0
28369	- Other							
28369100	- Lithium carbonates	35						0
28369200	- Strontium carbonate	35						0
28369900	- Other	35						0
2837	Cyanides, cyanide oxides and complex cyanides							
28371	- Cyanides and cyanide oxides							
28371100	- Of sodium	35						0
28371900	- Other	35						0
28372000	- Complex cyanides	35						0
2839	Silicates; commercial alkali metal silicates							
28391	- Of sodium							
28391100	- Sodium metasilicates	35						0
28391900	- Other	35						0
28399000	- Other	35						0
2840	Borates; peroxoborates (perborates)							
28401	- Disodium tetraborate (refined borax)							
28401100	- Anhydrous	35						0
28401900	- Other	35						0
28402000	- Other borates	35						0
28403000	- Peroxoborates (perborates)	35						0
2841	Salts of oxometallic or peroxometallic acids							
28413000	- Sodium dichromate	35						0
28415000	- Other chromates and dichromates; peroxochromates	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
28416	- Manganites, manganates and permanganates	35						0
28416100	- Potassium permanganate	35						0
28416900	- Other	35						0
28417000	- Molybdates	35						0
28418000	- Tungstates (wolframates)	35						0
28419000	- Other	35						0
2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides							
28421000	- Double or complex silicates, including aluminosilicates whether or not chemically defined	35				NZ		0
28429000	- Other	35						0
2843	Colloidal precious metals, inorganic or organic compounds of precious metals, whether or not chemically defined, amalgams of precious metals							
28431000	- Colloidal precious metals	35						0
28432	- Silver compounds:							
28432100	- Silver nitrate	35						0
28432900	- Other	35						0
28433000	- Gold compounds	35						0
28439000	- Other compounds, amalgams	35						0
2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds, mixtures and residues containing these products							
28441000	- Natural uranium and its compounds, alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium	35						0
28442000	- Uranium enriched in U 235 and its compounds, plutonium and its compounds, alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRS ODCs
28443000	- Uranium depleted in U 235 and its compounds; thorium and its compounds, alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	35					0
28444000	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	35					0
28445000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	35					0
2845	Isotopes other than those of heading 28.44; compounds; inorganic or organic, of such isotopes, whether or not chemically defined.						
28451000	- Heavy water (deuterium oxide)	35					0
28459000	- Other	35					0
2846	Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals.						
28461000	- Cerium compounds	35					0
28469000	- Other	35					0
2847	Hydrogen peroxide, whether or not solidified with urea.						
28470000	Hydrogen peroxide, whether or not solidified with urea.	35					0
2848	Phosphides, whether or not chemically defined, excluding ferrophosphorus.						
28480000	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	35					0
2849	Carbides, whether or not chemically defined.						
28491000	- Of calcium	35					0
28492000	- Of silicon	35					0
28499000	- Other	35					0
2850	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.						

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
28500000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	35						0
2852	Compounds, inorganic or organic, of mercury, excluding amalgams.							
28520000	Compounds, inorganic or organic, of mercury, excluding amalgams.	35				NZ		0
2853	Other inorganic compounds (including distilled or conductivity water and water of similar purity), liquid air (whether or not rare gases have been removed), compressed air, amalgams, other than amalgams of precious metals.							
28530000	Other inorganic compounds (including distilled or conductivity water and water of similar purity), liquid air (whether or not rare gases have been removed), compressed air, amalgams, other than amalgams of precious metals.	35						0
29	Organic chemicals							
2901	Acyclic hydrocarbons.							
29011000	- Saturated	35						0
29012	- Unsaturated							
29012100	- Ethylene	35						0
29012200	- Propene (propylene)	35						0
29012300	- Butene (butylene) and isomers thereof	35						0
29012400	- Buta-1,3-diene and isoprene	35						0
29012900	- Other	35						0
2902	Cyclic hydrocarbons.							
29021	- Cyclohexanes, cyclohexenes and cycloheptenes.							
29021100	- Cyclohexane	35						0
29021900	- Other	35						0
29022000	Benzene	35						0
29023000	- Toluene	35						0
29024	- Xylenes:							
29024100	- o-Xylene	35						0
29024200	- m-Xylene	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
29024300	- p-Xylene	35					0
29024400	- Mixed xylene isomers	35					0
29025000	- Styrene	35					0
29026000	- Ethylbenzene	35					0
29027000	- Cumene	35					0
29029000	- Other	35					0
2903	Halogenated derivatives of hydrocarbons.						
29031	- Saturated chlorinated derivatives of acyclic hydrocarbons:						
29031100	- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	35					0
29031200	- Dichloromethane (methylene chloride)	35					0
29031300	- Chloroform (trichloromethane)	35					0
29031400	- Carbon tetrachloride	35					0
29031500	- Ethylene dichloride (ISO) (1,2-dichloroethane)	35					0
29031900	- Other	35					0
29032	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:						
29032100	- Vinyl chloride (chloroethylene)	35					0
29032200	- Trichloroethylene	35					0
29032300	- Tetrachloroethylene (perchloroethylene)	35					0
29032900	- Other	35					0
29033	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:						
29033100	- Ethylene dibromide (ISO) (1,2-dibromoethane)	35					0
29033900	- Other	35					0
29034	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:						
29034100	- Trichlorofluoromethane	35					0
29034200	- Dichlorodifluoromethane	35					0
29034300	- Trichlorotrifluoroethanes	35					0
29034400	- Dichlorotetrafluoroethanes and chloropentafluoroethane	35					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
29034500	- Other derivatives perhalogenated only with fluorine and chlorine	35						0
29034600	- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	35						0
29034700	- Other perhalogenated derivatives	35						0
29034900	- Other	35						0
29035	- Halogenated derivatives of cyclic, cyclic or cyclic terpenic hydrocarbons.							
29035100	- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	35						0
29035200	- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	35						0
29035900	- Other	35						0
29036	- Halogenated derivatives of aromatic hydrocarbons							
29036100	- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	35						0
29036200	- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1'-tetrachloro-2,2'-bis(p-chlorophenyl)ethane)	35						0
29036900	- Other	35						0
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated							
29041000	- Derivatives containing only sulpho groups, their salts and ethyl esters	35						0
29042000	- Derivatives containing only nitro or only nitroso groups	35						0
29049000	- Other	35						0
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.							
29051	- Saturated monohydric alcohols							
29051100	- Methanol (methyl alcohol)	35						0
29051200	- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	35						0
29051300	- Butan-1-ol (n-butyl alcohol)	35						0
29051400	- Other butanols	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
29051600	- Octanol (octyl alcohol) and isomers thereof	35						0
29051700	- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	35						0
29051900	- Other	35						0
29052	- Unsaturated monohydric alcohols:							
29052200	- Acyclic terpene alcohols	35						0
29052900	- Other	35						0
29053	- Diols:							
29053100	- Ethylene glycol (ethanediol)	35						0
29053200	- Propylene glycol (propane-1,2-diol)	35						0
29053900	- Other	35						0
29054	- Other polyhydric alcohols:							
29054100	- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	35						0
29054200	- Pentaerythritol	35						0
29054900	- Other	35						0
29055	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:							
29055100	- Ethchlorvynol (INN)	35						0
29055900	- Other	35						0
2906	- Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:							
29061	- Cyclanic, cyclic or cycloterpenic:							
29061100	- Menthol	35						0
29061200	- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	35						0
29061300	- Sterols and inositols	35						0
29061900	- Other	35						0
29062	- Aromatic:							
29062100	- Benzyl alcohol	35						0
29062900	- Other	35						0
2907	- Phenols; phenol-alcohols:							
29071	- Monophenols:							

HS	Description	Bound rate at	Final	Implementation	Present	Concession first	Earlier INRs/ODCs
		date of	Bound		concession		
		accession	Rate		established	GATT Schedule	
29071100	- Phenol (hydroxybenzene) and its salts	35					0
29071200	- Cresols and their salts	35					0
29071300	- Octylphenol, nonylphenol and their isomers, salts thereof	35					0
29071500	- Naphthols and their salts	35					0
29071900	- Other	35					0
29072	- Polyphenols, phenol-alcohols:						
29072100	- Resorcinol and its salts	35					0
29072200	- Hydroquinone (quinol) and its salts	35					0
29072300	- 4,4'-isopropylidenediphenol (bisphenol A, diphenylpropane) and its salts	35					0
290729	- Other						
2908	- Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols						
29081	- Derivatives containing only halogen substituents and their salts						
29081100	- Pentachlorophenol (ISO)	35					0
29081900	- Other	35					0
29089	- Other						
29089100	- Dioxeb (ISO) and its salts	35					0
29089900	- Other	35					0
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives:						
29091	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives						
29091100	- Diethyl ether	35					0
29091900	- Other	35					0
29092000	- Cyclic, cyclic or cycloolefinic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	35					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
29093000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	35					0
29094	- Ether alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives						
29094100	- 2,2'-Oxydethanol (diethylene glycol, digol)	35					0
29094300	- Monobutyl ethers of ethylene glycol or of diethylene glycol	35					0
29094400	- Other monoalkylethers of ethylene glycol or of diethylene glycol	35					0
29094900	- Other	35					0
29095000	- Ether, phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	35					0
29096000	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	35					0
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives						
29101000	- Oxirane (ethylene oxide)	35					0
29102000	- Methylloxirane (propylene oxide)	35					0
29103000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	35					0
29104000	- Dieldrin (ISO, INN)	35					0
29109000	- Other	35					0
2911	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives						
29110000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	35					0
2912	Aldehydes, whether or not with other oxygen function, cyclic polymers of aldehydes, paratormaldehyde						

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
29121	-Acyclic aldehydes without other oxygen function.							
29121100	- Methanal (formaldehyde)	35						0
29121200	- Ethanal (acetaldehyde)	35						0
29121900	- Other	35						0
29122	- Cyclic aldehydes without other oxygen function.							
29122100	- Benzaldehyde	35						0
29122900	- Other	35						0
29123000	- Aldehyde alcohols	35						0
29124	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function.							
29124100	- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	35						0
29124200	- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	35						0
29124900	- Other	35						0
29125000	- Cyclic polymers of aldehydes	35						0
29126000	- Paraformaldehyde	35						0
2913	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12							
29130000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	35						0
2914	ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.							
29141	-Acyclic ketones without other oxygen function.							
29141100	- Acetone	35						0
29141200	- Butanone (methyl ethyl ketone)	35						0
29141300	- 4-Methylpentan-2-one (methyl isobutyl ketone)	35						0
29141900	- Other	35						0
29142	-Cyclic, cyclic or cyclic terpenic ketones without other oxygen function.							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a G.A.T. Schedule	Earlier INRs ODCs
29142100	- Camphor	35						0
29142200	- Cyclohexanone and methycyclohexanones	35						0
29142300	- Isones and methylionones	35						0
29142900	- Other	35						0
29143	- Aromatic ketones without other oxygen function:							
29143100	- Phenylacetone (phenylpropan-2-one)	35						0
29143900	- Other	35						0
29144000	- Ketone-alcohols and ketone-aldehydes	35						0
29145000	- Ketone-phenols and ketones with other oxygen function	35						0
29146	- Quinones:							
29146100	- Anthraquinone	35						0
29146900	- Other	35						0
29147000	- Halogenated, sulphonated, nitrated or nitrosated derivatives	35						0
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives:							
29151	- Formic acid, its salts and esters:							
29151100	- Formic acid	35						0
29151200	- Salts of formic acid	35						0
29151300	- Esters of formic acid	35						0
29152	- Acetic acid and its salts, acetic anhydride:							
29152100	- Acetic acid	35						0
29152400	- Acetic anhydride	35						0
29152900	- Other	35						0
29153	- Esters of acetic acid:							
29153100	- Ethyl acetate	35						0
29153200	- Vinyl acetate	35						0
29153300	- n-Butyl acetate	35						0
29153600	- Dimoseb (ISO) acetate	35						0
29153900	- Other	35						0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs ODCs
29154000	- Mono-, di- or trichloroacetic acids, their salts and esters		35					0
29155000	- Propionic acid, its salts and esters		35					0
29156000	- Butanoic acids, pentanoic acids, their salts and esters		35					0
29157000	- Palmitic acid, stearic acid, their salts and esters		35					0
29159000	- Other		35					0
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, their halogenated sulphinated, nitrated or nitrosated derivatives							
29161	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives							
29161100	- Acrylic acid and its salts		35					0
29161200	- Esters of acrylic acid		35					0
29161300	- Methacrylic acid and its salts		35					0
29161400	- Esters of methacrylic acid		35					0
29161500	- Oleic, linoleic or linolenic acids, their salts and esters		35					0
29161900	- Other		35					0
29162000	- Cyclic, cyclic or cycloolefinic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		35					0
29163	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives							
29163100	- Benzoic acid, its salts and esters		35					0
29163200	- Benzoyl peroxide and benzoyl chloride		35					0
29163400	- Phenylacetic acid and its salts		35					0
29163500	- Esters of phenylacetic acid		35					0
29163600	- Binapacryl (ISO)		35					0
29163900	- Other		35					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives							
29171	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives							
29171100	- Oxalic acid, its salts and esters	35						0
29171200	- Adipic acid, its salts and esters	35						0
29171300	- Azelaic acid, sebacic acid, their salts and esters	35						0
29171400	- Maleic anhydride	35						0
29171900	- Other	35						0
29172000	- Cyclic, cyclic or cycloaliphatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	35						0
29173	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives							
29173200	- Dioxy orthophthalates	35						0
29173300	- Dinonyl or didecyl orthophthalates	35						0
29173400	- Other esters of orthophthalic acid	35						0
29173500	- Phthalic anhydride	35						0
29173600	- Terephthalic acid and its salts	35						0
29173700	- Dimethyl terephthalate	35						0
29173900	- Other	35						0
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives							
29181	- Carboxylic acids with alcohol function but without other oxygen function; their anhydrides, halides, peroxides, peroxyacids and their derivatives							
29181100	- Lactic acid, its salts and esters	35						0
29181200	- Tartaric acid	35						0
29181300	- Salts and esters of tartaric acid	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
29181400	- Citric acid	35							0
29181500	- Salts and esters of citric acid	35							0
29181600	- Gluconic acid, its salts and esters	35							0
29181800	- Chlorobenzilate (ISO)	35							0
29181900	- Other	35							0
29182	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives								
29182100	- Salicylic acid and its salts	35							0
29182200	- O-Acetylsalicylic acid, its salts and esters	35							0
29182300	- Other esters of salicylic acid and their salts	35							0
29182900	- Other	35							0
29183000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	35							0
29189	- Other								
29189100	- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	35							0
29189900	- Other	35							0
2919	Phosphonic esters and their salts, including lactophosphates, their halogenated sulphonated, nitrated or nitrosated derivatives								
29191000	- Tris(2,3-dibromopropyl) phosphate	35							0
29199000	- Other	35							0
2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphurated, nitrated or nitrosated derivatives								
29201	- Thiophosphonic esters (phosphorothioates) and their salts; their halogenated, sulphurated, nitrated or nitrosated derivatives								
29201100	- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	35							0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
29201500	- Other	35						0
29209000	- Other	35						0
2921	Amine-function compounds							
29211	- Acyclic monoamines and their derivatives, salts thereof							
29211100	- Methylamine, di- or trimethylamine and their salts	35						0
29211900	- Other	35						0
29212	- Acyclic polyamines and their derivatives, salts thereof							
29212100	- Ethylenediamine and its salts	35						0
29212200	- Hexamethylenediamine and its salts	35						0
29212900	- Other	35						0
29213000	- Cyclic, cyclic or cyclic polyamines, and their derivatives, salts thereof	35						0
29214	- Aromatic monoamines and their derivatives, salts thereof							
29214100	- Aniline and its salts	35						0
29214200	- Aniline derivatives and their salts	35						0
29214300	- Tolidines and their derivatives, salts thereof	35						0
29214400	- Diphenylamine and its derivatives, salts thereof	35						0
29214500	- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives, salts thereof	35						0
29214600	- Amfetamine (INN), benzphetamine (INN), dexamphetamine (INN), ephedrine (INN), fenpropion (INN), levamisole (INN), levamisole (INN) and phentermine (INN), salts thereof	35						0
29214900	- Other	35						0
29215	- Aromatic polyamines and their derivatives, salts thereof							
29215100	- o-, m-, p-Phenylenediamine, diaminobenzene, and their derivatives, salts thereof	35						0
29215900	- Other	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
2922	Oxygen-function amino-compounds							
29221	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters, salts thereof							
29221100	- Monoethanolamine and its salts	35						0
29221200	- Diethanolamine and its salts	35						0
29221300	- Triethanolamine and its salts	35						0
29221400	- Dextropropoxyphene (INN) and its salts	35						0
29221900	- Other	35						0
29222	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters, salts thereof							
29222100	- Amino-hydroxynaphthalenesulphonic acids and their salts	35						0
29222900	- Other	35						0
29223	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function, salts thereof							
29223100	- Amphetamine (INN), methadone (INN) and normethadone (INN), salts thereof	35						
29223900	- Other	35						
29224	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters, salts thereof							
29224100	- Lysine and its esters, salts thereof	35						
29224200	- Glutamic acid and its salts	35						
29224300	- Anthranic acid and its salts	35						
29224400	- Tiliidine (INN) and its salts	35						
29224900	- Other	35						
29225000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	35						0
2923	Quaternary ammonium salts and hydroxides, lecithins and other phosphatimolipids, whether or not chemically defined							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
29231000	- Choline and its salts	35							0
29232000	- Lecithins and other phosphatidolipids	35							0
29239000	- Other	35							0
2924	Carboxamide-function compounds; amide-function compounds of carbonic acid								
29241	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof								
29241100	- Meprobamate (INN)	35							0
29241200	- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	35							0
29241900	- Other	35							0
29242	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof								
29242100	- Ureines and their derivatives; salts thereof	35							0
29242300	- 2-Acetamidobenzoic acid (N-acetylanthranic acid) and its salts	35							0
29242400	- Ethuramate (INN)	35							0
29242900	- Other	35							0
2925	Carboximide-function compounds (including saccharin and its salts) and imine-function compounds								
29251	- Imides and their derivatives; salts thereof								
29251100	- Saccharin and its salts	35							0
29251200	- Glutethimide (INN)	35							0
29251900	- Other	35							0
29252	- Imines and their derivatives; salts thereof								
29252100	- Chloridralform (ISO)	35							0
29252900	- Other	35							0
2926	Nitrile-function compounds								
29261000	- Acrylonitrile	35							0
29262000	- 1-Cyanoguanidine (dicyandiamide)	35							0
29263000	- Fenproporex (INN) and its salts; methadone (INN) intermediate; (4-cyano-2-dimethylamino-4,4-diphenylbutane)	35							0
29269000	- Other	35							0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
2927	Diazo-, azo- or azoxy-compounds.	35						0
29270000	Diazo-, azo- or azoxy-compounds.	35						0
2928	Organic derivatives of hydrazine or of hydroxylamine	35						0
29280000	Organic derivatives of hydrazine or of hydroxylamine.	35						0
2929	Compounds with other nitrogen function.	35						0
29291000	- Isocyanates	35						0
29299000	- Other	35						0
2930	Organo-sulphur compounds.	35						0
29302000	- Thiocarbamates and dithiocarbamates.	35						0
29303000	- Thiuram, mono-, di- or tetrasulphides	35						0
29304000	- Methionine	35						0
29305000	- Captafol (ISO) and methamidophos (ISO)	35						0
29309000	- Other	35						0
2931	Other organo-inorganic compounds.	35						0
29310000	Other organo-inorganic compounds.	35						0
2932	Heterocyclic compounds with oxygen hetero-atom(s) only							
29321	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure.							
29321100	- Tetrahydrofuran	35						0
29321200	- 2-Furaldehyde (furfuraldehyde)	35						0
29321300	- Furfuryl alcohol and tetrahydrofuryl alcohol	35						0
29321900	- Other	35						0
29322	- Lactones							
29322100	- Coumarin, methylcoumarins and ethylcoumarins	35						0
29322900	- Other lactones.	35						0
29329	- Other							
29329100	- Isosafrole	35						0
29329200	- 1-(1,3-Benzodioxol-5-yl)propan-2-one	35						0
29329300	- Piperonal	35						0
29329400	- Safrole	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
29329500	- Tetrahydrocannabinols (all isomers)	35						0
29329900	- Other	35						0
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only							
29331	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure							
29331100	- Phenazone (antipyrin) and its derivatives	35						0
29331900	- Other	35						0
29332	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure							
29332100	- Hydantoin and its derivatives	35						0
29332900	- Other	35						0
29333	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure							
29333100	- Pyridine and its salts	35						0
29333200	- Piperidine and its salts	35						0
29333300	- Alfentanil (INN), amiletidine (INN), beztramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methyphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phenacyclidine (INN) (PCP), phenopendine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trametidine (INN), salts thereof	35						0
29333900	- Other	35						0
29334	- Compounds containing in the structure a quinoline or isoquinoline ring system (whether or not hydrogenated), not further fused							
29334100	- Levorphanol (INN) and its salts	35						0
29334900	- Other	35						0
29335	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
29335200	- Malonylurea (barbituric acid) and its salts	35						0
29335300	- Allobarbitol (INN), amobarbitol (INN), barbital (INN), butabital (INN), butobarbitol, cyclobarbitol (INN), methyphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secobarbitol (INN), secobarbitol (INN) and vinylbarbitol (INN), salts thereof	35						0
29335400	- Other derivatives of malonylurea (barbituric acid), salts thereof	35						0
29335500	- Loprazolam (INN); mecloqualone (INN), methaqualone (INN) and zipeprol (INN), salts thereof	35						0
29335900	- Other	35						0
29336	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure							
29336100	- Melamine	35						0
29336900	- Other	35						0
29337	- Laclams							
29337100	- 6-Hexanelactam (epsilon-caprolactam)	35						0
29337200	- Clobazam (INN) and methyprylon (INN)	35						0
29337900	- Other lactams	35						0
29339	- Other							
29339100	- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordiazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), tenazepam (INN), tetrazepam (INN) and triazolam (INN), salts thereof	35						0
29339900	- Other	35						0
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
29341000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	35						0
29342000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	35						0
29343000	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	35						0
29349	- Other							
29349100	- Aminorex (INN) brotizolam (INN), clozapem (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN), and surfenanthil (INN), salts thereof	35						0
29349900	- Other	35						0
2935	Sulphonamides							
29350000	Sulphonamides	35						0
2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent							
29362	- Vitamins and their derivatives, unmixed							
29362100	- Vitamins A and their derivatives	5	0	2012				0
29362200	- Vitamin B1 and its derivatives	5	0	2012				0
29362300	- Vitamin B2 and its derivatives	5	0	2012				0
29362400	- D- or DL- Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	5	0	2012				0
29362500	- Vitamin B6 and its derivatives	5	0	2012				0
29362600	- Vitamin B12 and its derivatives	5	0	2012				0
29362700	- Vitamin C and its derivatives	5	0	2012				0
29362800	- Vitamin E and its derivatives	5	0	2012				0
29362900	- Other vitamins and their derivatives	5	0	2012				0
29369000	- Other, including natural concentrates	5	0	2012				0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs/ODGs
2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.						
29371	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:						
29371100	- Somatotropin, its derivatives and structural analogues	5	0	2012			0
29371200	- Insulin and its salts	5	0	2012			0
29371900	- Other	5	0	2012			0
29372	- Steroid hormones, their derivatives and structural analogues:						
29372100	- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	5	0	2012			0
29372200	- Halogenated derivatives of corticosteroidal hormones	5	0	2012			0
29372300	- Oestrogens and progestogens	5	0	2012			0
29372900	- Other	5	0	2012			0
29373	- Catecholamine hormones, their derivatives and structural analogues:						
29373100	- Epinephrine	5	0	2012			0
29373900	- Other	5	0	2012			0
29374000	- Amino-acid derivatives	5	0	2012			0
29375000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5	0	2012			0
29379000	- Other	5	0	2012			0
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:						
29381000	- Rutoside (rutin) and its derivatives	5	0	2012			0
29389000	- Other	5	0	2012			0
2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:						

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u> <u>rate</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u> <u>ODGs</u>
29391	- Alkaloids of opium and their derivatives, salts thereof							
29391100	- Concentrates of poppy straw; buprenorphine (INN); codeine, dihydrocodeine (INN); ethylmorphine, etorphine (INN); heroin, hydrocodone (INN); hydromorphone (INN); morphine, nicomorphane (INN); oxycodone (INN); oxymorphone (INN); pholcodine (INN); thebaine (INN) and thebaine, salts thereof	5	0	2012				0
29391900	- Other	5	0	2012				0
29392000	- Alkaloids of cinchona and their derivatives, salts thereof	5	0	2012				0
29393000	- Caffeine and its salts	5	0	2012				0
29394	- Ephedrine and its salts	5	0	2012				0
29394100	- Ephedrine and its salts	5	0	2012				0
29394200	- Pseudoephedrine (INN) and its salts	5	0	2012				0
29394300	- Cathine (INN) and its salts	5	0	2012				0
29394900	- Other	5	0	2012				0
29395	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives, salts thereof							
29395100	- Fenytyline (INN) and its salts	5	0	2012				0
29395900	- Other	5	0	2012				0
29396	- Alkaloids of yve ergot and their derivatives, salts thereof							
29396100	- Ergometrine (INN) and its salts	5	0	2012				0
29396200	- Ergotamine (INN) and its salts	5	0	2012				0
29396300	- Lysergic acid and its salts	5	0	2012				0
29396900	- Other	5	0	2012				0
29399	- Other							
29399100	- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate, salts, esters and other derivatives thereof	5	0	2012				0
29399900	- Other	5	0	2012				0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose, sugar ethers, sugar acetals and sugar esters, and their salts; other than products of heading 29.37, 29.38 or 29.39	5	0	2012				0
29400000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose, sugar ethers, sugar acetals and sugar esters, and their salts; other than products of heading 29.37, 29.38 or 29.39	5	0	2012				0
2941	Antibiotics							
29411000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	5	0	2012				0
29412000	- Streptomycins and their derivatives; salts thereof	5	0	2012				0
29413000	- Tetracyclines and their derivatives; salts thereof	5	0	2012				0
29414000	- Chloramphenicol and its derivatives; salts thereof	5	0	2012				0
29415000	- Erythromycin and its derivatives; salts thereof	5	0	2012				0
29419000	- Other	5	0	2012				0
2942	Other organic compounds							
29420000	Other organic compounds	5	0	2012				0
30	Pharmaceutical products							
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered, extracts of glands or other organs or of their secretions for organo-therapeutic uses, heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses; not elsewhere specified or included							
30012000	- Extracts of glands or other organs or of their secretions	0	0					0
30019000	- Other	0	0					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
3002	Human blood, animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	0						0
30021000	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	0						0
30022000	- Vaccines for human medicine	0						0
30023000	- Vaccines for veterinary medicine	0						0
30029000	- Other	0						0
3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	0						0
30031000	- Containing penicillins or derivatives thereof, with a penicilanic acid structure, or streptomycins or their derivatives	0						0
30032000	- Containing other antibiotics	0						0
30033	- Containing hormones or other products of heading 29.37 but not containing antibiotics:	0						0
30033100	- Containing insulin	0				CA		0
30033900	- Other	0				CA		0
30034000	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	0						0
30039000	- Other	0				CA		0
3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	0						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GAT Schedule	Earlier INRs ODCs
30041000	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0				NZ		0
30042000	-Containing other antibiotics	0				NZ		0
30043	-Containing hormones or other products of heading 29.37 but not containing antibiotics:							
30043100	- Containing insulin	0				NZ		0
30043200	- Containing corticosteroid hormones, their derivatives or structural analogues	0				NZ		0
30043900	- Other	0				NZ		0
30044000	-Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	0				NZ		0
30045000	- Other medicaments containing vitamins or other products of heading 29.36	0				NZ		0
30049000	- Other	0				CA, NZ		0
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.							
30051000	- Adhesive dressings and other articles having an adhesive layer	0						0
30059000	- Other	0						0
3006	Pharmaceutical goods specified in Note 4 to this Chapter							
30061000	- Sterile surgical-gaugut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure, sterile laminae and sterile laminae, tents, sterile absorbable surgical or dental haemostatics, sterile surgical or dental adhesion barriers, whether or not absorbable	0						0
30062000	- Blood-grouping reagents	0						0
30063000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	0						0
30064000	- Dental cements and other dental fillings, bone reconstruction cements	0						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
30065000	- First-aid boxes and kits	0						0
30066000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0						0
30067000	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	35				NZ		0
30069	- Other							
30069100	- Appliances identifiable for ostomy use	40						0
30069200	- Waste pharmaceuticals	0				CA/NZ		0
31	Fertilisers							
3101	Animal or vegetable fertilisers, whether or not mixed together or chemically treated, fertilisers produced by the mixing or chemical treatment of animal or vegetable products							
31010000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated, fertilisers produced by the mixing or chemical treatment of animal or vegetable products	35						0
3102	Mineral or chemical fertilisers, nitrogenous							
31021000	- Urea, whether or not in aqueous solution	40						0
31022	- Ammonium sulphate, double salts and mixtures of ammonium sulphate and ammonium nitrate							
31022100	- Ammonium sulphate	40						0
31022900	- Other	40						0
31023000	- Ammonium nitrate, whether or not in aqueous solution	40						0
31024000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	40						0
31025000	- Sodium nitrate	40						0
31026000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
31028000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	40					0
31029000	- Other, including mixtures not specified in the foregoing subheadings	40					0
3103	Mineral or chemical fertilisers, phosphatic.						
31031000	- Superphosphates	40					0
31039000	- Other	40					0
3104	Mineral or chemical fertilisers, potassic.						
31042000	- Potassium chloride	40					0
31043000	- Potassium sulphate	40					0
31049000	- Other	40					0
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium, other fertilisers, goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg						
31051000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	40					0
31052000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	40					0
31053000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	40					0
31054000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	40					0
31055	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus						
31055100	- Containing nitrates and phosphates	40					0
31055900	- Other	40					0
31056000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	40					0
31059000	- Other	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
32	Tanning or dyeing extracts, tannins and their derivatives; dyes, pigments and other colouring matter, paints and varnishes, putty and other mastics; inks								
3201	Tanning extracts of vegetable origin, tannins and their salts, ethers, esters and other derivatives								
32011000	- Quebracho extract	40							0
32012000	- Wattle extract	40							0
32019000	- Other	40							0
3202	Synthetic organic tanning substances, inorganic tanning substances, tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning								
32021000	- Synthetic organic tanning substances	40							0
32029000	- Other	40							0
3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin								
32030000	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin	40							0
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined								
32041	Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter								

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GAIT Schedule	Earlier INRs ODCs
32041100	- Disperse dyes and preparations based thereon	40						0
32041200	- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	40						0
32041300	- Basic dyes and preparations based thereon	40						0
32041400	- Direct dyes and preparations based thereon	40						0
32041500	- Vat dyes (including those usable in that state as pigments) and preparations based thereon	40						0
32041600	- Reactive dyes and preparations based thereon	40						0
32041700	- Pigments and preparations based thereon	40						0
32041900	- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	40						0
32042900	- Synthetic organic products of a kind used as fluorescent brightening agents	40						0
32049000	- Other	40						0
3205	Colour lakes, preparations as specified in Note 3 to this Chapter based on colour lakes.							
32050000	Colour lakes, preparations as specified in Note 3 to this Chapter based on colour lakes.	40						0
3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined							
32061	- Pigments and preparations based on titanium dioxide							
32061100	- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	40						0
32061900	- Other	40						0
32062000	- Pigments and preparations based on chromium compounds	40						0
32064	- Other colouring matter and other preparations							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
32064100	- Ultramarine and preparations based thereon	40					0
32064200	- Lithopone and other pigments and preparations based on zinc sulphide	40					0
32064900	- Other	40					0
32065000	- Inorganic products of a kind used as luminophores	40					0
3207	Prepared pigments, prepared opacifiers and prepared colours, vibrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry, glass frit and other glass, in the form of powder, granules or flakes						
32071000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	40					0
32072000	- Vibrifiable enamels and glazes, engobes (slips) and similar preparations	40					0
32073000	- Liquid lustres and similar preparations	40					0
32074000	- Glass frit and other glass, in the form of powder, granules or flakes	40					0
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium, solutions as defined in Note 4 to this Chapter						
32081000	- Based on polyesters	65			NZ		0
32082000	- Based on acrylic or vinyl polymers	65			NZ		0
32089000	- Other	65			NZ		0
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium						
32091000	- Based on acrylic or vinyl polymers	65			NZ		0
32099000	- Other	65			NZ		0
3210	Other paints and varnishes (including enamels, lacquers and distempers), prepared water pigments of a kind used for finishing leather						

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
32100000	Other paints and varnishes (including enamels, lacquers and distempers) prepared water pigments of a kind used for finishing leather	65					0
3211	Prepared driers						
32110000	Prepared driers	40					0
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels), stamping foils, dyes and other colouring matter put up in forms or packings for retail sale						
32121000	- Stamping foils	65					0
32129000	- Other	65					0
3213	Artists' students or signboard painters' colours, modifying units, amusement colours and the like, in tablets, tubes, jars, bottles, parts or in similar forms or packings						
32131000	- Colours in sets	40					0
32139000	- Other	40					0
3214	Glaziers' putty, graining putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like						
32141000	- Glaziers' putty, graining putty, resin cements, caulking compounds and other mastics; painters' fillings	40					0
32149000	- Other	40					0
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid						
32151	- Printing ink						
32151100	- Black	40					0
32151900	- Other	40					0
32159000	- Other	40					0
33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations						

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry, other preparations based on odoriferous substances, of a kind used for the manufacture of beverages							
330210	- Of a kind used in the food or drink industries		40					0
33021010	- Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used in the food or drink industries		40					0
33029000	- Other		40					0
3303	Perfumes and toilet waters							
33030000	Perfumes and toilet waters		25					0
3304	Beauty or make-up preparations, and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations, manure or pedicure preparations							
33041000	- Lip make-up preparations		40					0
33042000	- Eye make-up preparations		40					0
33043000	- Manure or pedicure preparations		40					0
33049	- Other							
33049100	- Powders, whether or not compressed		40					0
33049900	- Other		40					0
3305	Preparations for use on the hair							
33051000	- Shampoos		40					0
33052000	- Preparations for permanent waving or straightening		40					0
33053000	- Hair lacquers		40					0
33059000	- Other		40					0
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders, yarn used to clean between the teeth (dental floss), in individual retail packages							
33061000	- Dentifrices		40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
33062000	-Yam used to clean between the teeth (dental floss)	40						0
33069000	-Other	40						0
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included, prepared room deodorisers, whether or not perfumed or having disinfectant properties.	40						0
33071000	-Pre-shave, shaving or after-shave preparations	40						0
33072000	-Personal deodorants and antiperspirants	40						0
33073000	-Perfumed bath salts and other bath preparations	40						0
33074	-Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites.	40						0
33074100	- "Agarbatti" and other odoriferous preparations which operate by burning	40						0
33074900	- Other	40						0
33079000	- Other	40						0
34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster							
3401	Soap, organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes whether or not containing soap, organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap, paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
34011	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent						
34011100	- For toilet use (including medicated products)	40					0
34011900	- Other	65					0
34012000	- Soap in other forms	65					0
34013000	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	65					0
3402	Organic surface-active agents (other than soap), surface-active preparations, washing preparations (including auxiliary washing preparations), and cleaning preparations, whether or not containing soap, other than those of heading 34.01						
34021	- Organic surface-active agents, whether or not put up for retail sale						
34021100	- Anionic	65					0
34021200	- Cationic	65					0
34021300	- Non-ionic	65					0
34021900	- Other	65					0
34022000	- Preparations put up for retail sale	65					0
34029000	- Other	65					0
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations (based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals						
34031	- Containing petroleum oils or oils obtained from bituminous minerals						

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
34031100	- Preparations for the treatment of textile materials, leather, furskins of other materials	40						0
34031900	- Other	40						0
34039	- Other							
34039100	- Preparations for the treatment of textile materials, leather, furskins of other materials	40						0
34039900	- Other	40						0
3404	Artificial waxes and prepared waxes							
34042000	- Of poly(oxyethylene) (polyethylene glycol)	40						0
34049000	- Other	40						0
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04							
34051000	- Polishes, creams and similar preparations for footwear or leather	40						0
34052000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	40						0
34053000	- Polishes and similar preparations for coachwork, other than metal polishes	40						0
34054000	- Scouring pastes and powders and other scouring preparations	40						0
34059000	- Other	40						0
3406	Candles, tapers and the like							
34060000	Candles, tapers and the like	40						0
3407	Modelling pastes, including those put up for children's amusement, preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms, other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
34070000	Modeling pastes, including those put up for children's amusement, preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes sticks or similar forms, other preparations for use in dentistry, with a basis of plaster (of calcium sulphate or calcium sulphate)	40					0
35	Albuminoidal substances, modified starches, glues, enzymes						
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included, products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	35					0
35061000	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	35					0
35069	- Other						
35069100	- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	35					0
35069900	- Other	35					0
3507	Enzymes, prepared enzymes not elsewhere specified or included						
35071000	- Rennet and concentrates thereof	35					0
35079000	- Other	35					0
36	Explosives, pyrotechnic products, matches, pyrophoric alloys, certain combustible preparations						
3601	Propellant powders						
36010000	Propellant powders	40					0
3602	Prepared explosives, other than propellant powders						
36020000	Prepared explosives, other than propellant powders	40					0
3603	Safety fuses; detonating fuses; percussion or detonating caps, igniters, electric detonators						

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
36030000	Safety fuses; detonating fuses; percussion or detonating caps; igniters, electric detonators	40					0
3604	Fireworks, signalling fares; rain rockets, fog signals and other pyrotechnic articles						
36041000	- Fireworks	40					0
36049000	- Other	40					0
3605	Matches, other than pyrotechnic articles of heading 36.04						
36050000	Matches, other than pyrotechnic articles of heading 36.04	40					0
3606	Ferro-cerium and other pyroptoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter						
36061000	- Liquid or liquefied gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	40					0
36069000	- Other	40					0
37	Photographic or cinematographic goods						
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs						
37011000	- For X-ray	40					0
37012000	- Instant print film	40					0
37013000	- Other plates and film, with any side exceeding 255 mm	40					0
37019	- Other						
37019100	- For colour photography (polychrome)	40					0
37019900	- Other	40					0
3702	Photographic film in rolls, sensitised unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed						
37021000	- For X-ray	40					0
37023	- Other film, without perforations, of a width not exceeding 105 mm.				NZ		

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
37023100	- For colour photography (polychrome)	40				NZ		0
37023200	- Other, with silver halide emulsion	40				NZ		0
37023900	- Other	40				NZ		0
37024	- Other film, without perforations, of a width exceeding 105 mm:							
37024100	- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	40				NZ		0
37024200	- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	40				NZ		0
37024300	- Of a width exceeding 610 mm and of a length not exceeding 200 m	40				NZ		0
37024400	- Of a width exceeding 105 mm but not exceeding 610 mm	40				NZ		0
37025	- Other film, for colour photography (polychrome)							
37025100	- Of a width not exceeding 16 mm and of a length not exceeding 14 m	40				NZ		0
37025200	- Of a width not exceeding 16 mm and of a length exceeding 14 m	40				NZ		0
37025300	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	40				NZ		0
37025400	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	40				NZ		0
37025500	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	40				NZ		0
37025600	- Of a width exceeding 35 mm	40				NZ		0
37029	- Other							
37029100	- Of a width not exceeding 16 mm	40				NZ		0
37029300	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	40				NZ		0
37029400	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	40				NZ		0
37029500	- Of a width exceeding 35 mm	40				NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
3703	Photographic paper, paperboard and textiles, sensitized, unexposed							
37031000	- In rolls of a width exceeding 610 mm	40				NZ		0
37032000	- Other, for colour photography (polychrome)	40				NZ		0
37039000	- Other	40				NZ		0
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed							
37040000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	40						0
3705	Photographic plates and film, exposed and developed, other than cinematographic film							
37051000	- For offset reproduction	40						0
37059000	- Other	40						0
3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track							
37061000	- Of a width of 35 mm or more	40						0
37069000	- Other	40						0
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations), unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use							
37071000	- Sensitising emulsions	40						0
37079000	- Other	40						0
38	Miscellaneous chemical products							
3801	Artificial graphite, colloidal or semi-colloidal graphite, preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures							
38011000	- Artificial graphite	35						0
38012000	- Colloidal or semi-colloidal graphite	35						0
38013000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	35						0
38019000	- Other	35						0
3802	Activated carbon, activated natural mineral products, animal black, including spent animal black							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
38021000	- Activated carbon	35						0
38029000	- Other	35						0
3803	Tall oil, whether or not refined.							
38030000	Tall oil, whether or not refined.	35				NZ		0
3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03							
38040000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03	35						0
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene, pine oil containing alpha-terpineol as the main constituent							
38051000	- Gum, wood or sulphate turpentine oils	35						0
38059000	- Other	35						0
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; fun gums.							
38061000	- Rosin and resin acids	35						0
38062000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	35						0
38063000	- Ester gums	35						0
38069000	- Other	35						0
3807	Wood tar, wood tar oils, wood creosote, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch							
38070000	Wood tar, wood tar oils, wood creosote, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch	35						0

HS	Description	Bound rate at date of accession	Final Bound Rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants, and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and canoles, and fly-papers)							
38085000	- Goods specified in Subheading Note 1 to this Chapter	35				NZ		0
38089	- Other							
38089100	- Insecticides	35				NZ		0
38089200	- Fungicides	35				NZ		0
38089300	- Herbicides, anti-sprouting products and plant-growth regulators	35				NZ		0
38089400	- Disinfectants	35				NZ		0
38089900	- Other	35				NZ		0
3809	Finishing agents, dye carriers to accelerate the dyeing or tinge of dyestuffs and other products and preparations (for example dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included							
38099	- Other							
38099100	- Of a kind used in the textile or like industries	35						0
38099200	- Of a kind used in the paper or like industries	35						0
38099300	- Of a kind used in the leather or like industries	35						0
3810	Pickling preparations for metal surfaces, fluxes and other auxiliary preparations for soldering, brazing or welding, soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods							
38101000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	35						0
38109000	- Other							
		35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.							
38111	- Anti-knock preparations							
38111100	- Based on lead compounds	35						0
38111900	- Other	35						0
38112	- Additives for lubricating oils							
38112100	- Containing petroleum oils or oils obtained from bituminous minerals	35						0
38112900	- Other	35						0
38119000	- Other	35						0
3812	Prepared rubber accelerators, compound plastisols for rubber or plastics, not elsewhere specified or included, anti-oxidising preparations and other compound stabilisers for rubber or plastics							
38121000	- Prepared rubber accelerators	35						0
38122000	- Compound plastisols for rubber or plastics	35						0
38123000	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	35						0
3813	Preparations and charges for fire-extinguishers, charged fire-extinguishing grenades							
38130000	Preparations and charges for fire-extinguishers, charged fire-extinguishing grenades	35						0
3814	Organic composite solvents and thinners, not elsewhere specified or included, prepared paint or varnish removers							
38140000	Organic composite solvents and thinners, not elsewhere specified or included, prepared paint or varnish removers	35						0
3815	Reaction initiators, reaction accelerators and catalytic preparators, not elsewhere specified or included							
38151	- Supported catalysts							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
38151100	-With nickel or nickel compounds as the active substance	35						0
38151200	-With precious metal or precious metal compounds as the active substance	35						0
38151900	-Other	35						0
38159900	-Other	35						0
3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01							
38160000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01	35						0
3817	Mixed alkybenzenes and mixed alkyaphthalenes, other than those of heading 27.07 or 29.02							
38170000	Mixed alkybenzenes and mixed alkyaphthalenes, other than those of heading 27.07 or 29.02	35						0
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics							
38180000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	35						0
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals							
38190000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	35						0
3820	Anti-freezing preparations and prepared de-icing fluids							
38200000	Anti-freezing preparations and prepared de-icing fluids	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRS ODS
3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells							
38210000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	35				NZ		0
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06, certified reference materials							
38220000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06, certified reference materials	35						0
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products) not elsewhere specified or included							
38241000	- Prepared binders for foundry moulds or cores	35				NZ		0
38243000	- Non-agglomerated metal carbides mixed together or with metallic binders	35				NZ		0
38244000	- Prepared additives for cements, mortars or concretes	35				NZ		0
38245000	- Non-refractory mortars and concretes	35				NZ		0
38247	- Mixtures containing halogenated derivatives of methane, ethane or propane							
38247100	- Containing chlorofluorocarbons (CFCs), hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	35				NZ		0
38247200	- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	35				NZ		0
38247300	- Containing hydrobromofluorocarbons (HBFCs)	35				NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODGs
38247400	- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	35				NZ			0
38247500	- Containing carbon tetrachloride	35				NZ			0
38247600	- Containing 1,1,1-trichloroethane (methyl chloroform)	35				NZ			0
38247700	- Containing bromomethane (methyl bromide) or bromochloromethane	35				NZ			0
38247800	- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	35				NZ			0
38247900	- Other	35				NZ			0
38248	Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or bis(2,3-dibromopropyl) phosphate	35							
38248100	- Containing oxirane (ethylene oxide)	35				NZ			0
38248200	- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	35				NZ			0
38248300	- Containing bis(2,3-dibromopropyl) phosphate	35				NZ			0
38249000	- Other	35				NZ			0
3825	Residual products of the chemical or allied industries not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter								
38251000	- Municipal waste	35				NZ			0
38252000	- Sewage sludge	35				NZ			0
38253000	- Clinical waste	35				NZ			0
38254	Waste organic solvents								
38254100	- Halogenated	35				NZ			0
38254900	- Other	35				NZ			0
38255000	- Wastes of metal pickling liquors; hydraulic fluids; brake fluids and anti-freeze fluids	35				NZ			0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRS ODCs
38256	- Other wastes from chemical or allied industries							
38256100	- Mainly containing organic constituents	35				NZ		0
38256900	- Other	35				NZ		0
38259000	- Other	35				NZ		0
39	Plastics and articles thereof							
3901	Polymers of ethylene, in primary forms							
39011000	- Polyethylene having a specific gravity of less than 0.94	40						0
39012000	- Polyethylene having a specific gravity of 0.94 or more	40						0
39013000	- Ethylene-vinyl acetate copolymers	40						0
39019000	- Other	40						0
3902	Polymers of propylene or of other olefins, in primary forms							
39021000	- Polypropylene	40						0
39022000	- Polysobutylene	40						0
39023000	- Propylene copolymers	40						0
39029000	- Other	40						0
3903	Polymers of styrene, in primary forms							
39031	- Polystyrene							
39031100	- Expandable	40						0
39031900	- Other	40						0
39032000	- Styrene-acrylonitrile (SAN) copolymers	40						0
39033000	- Acrylonitrile-butadiene-styrene (ABS) copolymers	40						0
39039000	- Other	40						0
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms							
39041000	- Poly(vinyl chloride), not mixed with any other substances	40						0
39042	- Other poly(vinyl chloride)							
39042100	- Non-plasticised	40						0
39042200	- Plasticised	40						0
39043000	- Vinyl chloride-vinyl acetate copolymers	40						0
39044000	- Other vinyl chloride copolymers	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODGs
39045000	Vinylidene chloride polymers	40					0
39046	Fluoro-polymers	40					0
39046100	- Polytetrafluoroethylene	40					0
39046900	- Other	40					0
39049000	- Other	40					0
3905	Polymers of vinyl acetate or of other vinyl esters in primary forms; other vinyl polymers in primary forms						
39051	- Poly(vinyl acetate)	40					0
39051200	- In aqueous dispersion	40					0
39051900	- Other	40					0
39052	- Vinyl acetate copolymers	40					0
39052100	- In aqueous dispersion	40					0
39052900	- Other	40					0
39053000	- Poly(vinyl alcohol) whether or not containing unhydrolysed acetate groups	40					0
39059	- Other	40					0
39059100	- Copolymers	40					0
39059900	- Other	40					0
3906	Acrylic polymers in primary forms						
39061000	- Poly(methyl methacrylate)	40			NZ		0
39069000	- Other	40			NZ		0
3907	Polyacetals, other polyethers and epoxide resins in primary forms; polycarbonates, alkyd resins; polyallyl esters and other polyesters in primary forms						
39071000	- Polyacetals	40			NZ		0
39072000	- Other polyethers	40			NZ		0
39073000	- Epoxide resins	40			NZ		0
39074000	- Polycarbonates	40			NZ		0
39075000	- Alkyd resins	40			NZ		0
39076000	- Poly(ethylene terephthalate)	40			NZ		0
39077000	- Poly(lactic acid)	40			NZ		0
39079	- Other polyesters						
39079100	- Unsaturated	40			NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
39079900	- Other	40				NZ		0
3908	Polyamides in primary forms							
39081000	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	40						0
39089000	- Other	40						0
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms							
39091000	- Urea-resins; thiourea-resins	40						0
39092000	- Melamine resins	40						0
39093000	- Other amino-resins	40						0
39094000	- Phenolic resins	40						0
39095000	- Polyurethanes	40						0
3910	Silicones in primary forms							
39100000	Silicones in primary forms	40						0
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms							
39111000	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	40						0
39119000	- Other	5						0
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms							
39121	- Cellulose acetates							
39121100	- Non-plasticised	40						0
39121200	- Plasticised	40						0
39122000	- Cellulose nitrates (including colloidons)	40						0
39123	- Cellulose ethers							
39123100	- Carboxymethylcellulose and its salts	40						0
39123900	- Other	40						0
39129000	- Other	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms						
39131000	- Alginic acid, its salts and esters	40					0
39139000	- Other	40					0
3914	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms						
39140000	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms	40					0
3915	Waste, parings and scrap, of plastics						
39151000	- Of polymers of ethylene	40					0
39152000	- Of polymers of styrene	40					0
39153000	- Of polymers of vinyl chloride	40					0
39159000	- Of other plastics	40					0
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics						
39161000	- Of polymers of ethylene	40					0
39162000	- Of polymers of vinyl chloride	40					0
39169000	- Of other plastics	40					0
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics						
39171000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	40			NZ		0
39172	- Tubes, pipes and hoses, rigid						
39172100	- Of polymers of ethylene	40			NZ		0
39172200	- Of polymers of propylene	40			NZ		0
39172300	- Of polymers of vinyl chloride	40			NZ		0
39172900	- Of other plastics	40			NZ		0
39173	- Other tubes, pipes and hoses						
39173100	- Flexible tubes, pipes and hoses having a minimum burst pressure of 27.6 MPa	40			NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
3917200	- Other, not reinforced or otherwise combined with other materials, without fittings	40				NZ		0
3917300	- Other, not reinforced or otherwise combined with other materials, with fittings	40				NZ		0
3917390	- Other	40				NZ		0
3917400	- Fittings	40				AU, NZ		0
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles, wall or ceiling coverings of plastics, as defined in Note 3 to this Chapter							
39181000	- Of polymers of vinyl chloride	40						0
39189000	- Of other plastics	40						0
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls							
39191000	- In rolls of a width not exceeding 20 cm	40						0
39199000	- Other	40						0
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials							
39201000	- Of polymers of ethylene	40						0
39202000	- Of polymers of propylene	40						0
39203000	- Of polymers of styrene	40						0
39204	- Of polymers of vinyl chloride							
39204300	- Containing by weight not less than 6 % of plasticisers	40						0
39204900	- Other	40						0
39205	- Of acrylic polymers							
39205100	- Of poly(methyl methacrylate)	40						0
39205900	- Other	40						0
39206	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters							
39206100	- Of polycarbonates	40						0
39206200	- Of poly(ethylene terephthalate)	40						0
39206300	- Of unsaturated polyesters	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRS ODCs
39206900	- Of other polyesters	40						0
39207	- Of cellulose or its chemical derivatives:							
39207100	- Of regenerated cellulose	40						0
39207300	- Of cellulose acetate	40						0
39207900	- Of other cellulose derivatives	40						0
39209	- Of other plastics:							
39209100	- Of poly(vinyl butyral)	40						0
39209200	- Of polyamides	40						0
39209300	- Of amino-resins	40						0
39209400	- Of phenolic resins	40						0
39209900	- Of other plastics	40						0
3921	Other plates, sheets, film, foil and strip of plastics							
39211	- Cellular:							
39211100	- Of polymers of styrene	40						0
39211200	- Of polymers of vinyl chloride	40						0
39211300	- Of polyurethanes	40						0
39211400	- Of regenerated cellulose	40						0
39211900	- Of other plastics	40						0
39219000	- Other	40						0
3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics							
39221000	- Baths, shower-baths, sinks and wash-basins	40						0
39222000	- Lavatory seats and covers	40						0
39229000	- Other	40						0
3923	Articles for the conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics							
39231000	- Boxes, cases, crates and similar articles	40				NZ		0
39232	- Sacks and bags (including cones)							
39232100	- Of polymers of ethylene	40				NZ		0
39232900	- Of other plastics	40				NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
39233000	-Carboys, bottles, flasks and similar articles	40				NZ		0
39234000	-Spools, cops, bobbins and similar supports	40				NZ		0
39235000	-Stoppers, lids, caps and other closures	40				NZ		0
39239000	-Other	40				NZ		0
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles of plastics							
39241000	- Tableware and kitchenware	40				NZ		0
39249000	-Other	40				NZ		0
3925	Builders' ware of plastics, not elsewhere specified or included							
39251000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	65				NZ		0
39252000	- Doors, windows and their frames and thresholds for doors	40				NZ		0
39253000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	40				NZ		0
39259000	- Other	40				NZ		0
3926	Other articles of plastics and articles of other materials of headings 39.01 to 39.14							
39261000	- Office or school supplies	40						0
39262000	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	40						0
39263000	- Fittings for furniture, coachwork or the like	40						0
39264000	- Statuettes and other ornamental articles	40						0
39269000	- Other	40						0
40	Rubber and articles thereof							
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips							
40011000	- Natural rubber latex, whether or not pre-vulcanised	40						0
40012	- Natural rubber in other forms							
40012100	- Smoked sheets	40						0
40012200	- Technically specified natural rubber (TSNR)	40						0
40012900	- Other	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier NRs ODCs
40013000	Balata, gutta, percha, guayule, chicle and similar natural gums	40						0
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip, mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.							
40021	- Styrene-butadiene rubber (SBR) carboxylated styrene-butadiene rubber (XSBR)							
40021100	- Latex	40						0
40021900	- Other	40						0
40022000	- Butadiene rubber (BR)	40						0
40023	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR)							
40023100	- Isobutene-isoprene (butyl) rubber (IIR)	40						0
40023900	- Other	40						0
40024	- Chloroprene (chlorobutadiene) rubber (CR)							
40024100	- Latex	40						0
40024900	- Other	40						0
40025	- Acrylonitrile-butadiene rubber (NBR)							
40025100	- Latex	40						0
40025900	- Other	40						0
40026000	- Isoprene rubber (IR)	40						0
40027000	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	40						0
40028000	- Mixtures of any product of heading 40.01 with any product of this heading	40						0
40029	- Other							
40029100	- Latex	40						0
40029900	- Other	40						0
4903	Reclaimed rubber in primary forms or in plates, sheets or strip							
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
4004	Waste, parings and scrap of rubber (other than hard rubber), and powders and granules obtained therefrom.								
40040000	Waste, parings and scrap of rubber (other than hard rubber), and powders and granules obtained therefrom.	40							0
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.								
40051000	- Compounded with carbon black or silica	40							0
40052000	- Solutions, dispersions other than those of subheading 4005.10	40							0
40059	- Other								
40059100	- Plates, sheets and strip	40							0
40059900	- Other	40							0
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.								
40061000	- "Camel-back" strips for retreading rubber tyres	40							0
40069000	- Other	40							0
4007	Vulcanised rubber thread and cord.								
40070000	Vulcanised rubber thread and cord.	40							0
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.								
40081	- Of cellular rubber.								
40081100	- Plates, sheets and strip	40						NZ	0
40081900	- Other	40						NZ	0
40082	- Of non-cellular rubber:								
40082100	- Plates, sheets and strip	40						NZ	0
40082900	- Other	40						NZ	0
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)								
40091	- Not reinforced or otherwise combined with other materials								
40091100	- Without fittings	40							0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
40091200	- With fittings	40						0
40092	- Reinforced or otherwise combined only with metal							
40092100	- Without fittings	40						0
40092200	- With fittings	40						0
40093	- Reinforced or otherwise combined only with textile materials							
40093100	- Without fittings	40						0
40093200	- With fittings	40						0
40094	- Reinforced or otherwise combined with other materials							
40094100	- Without fittings	40						0
40094200	- With fittings	40						0
4010	Conveyor or transmission belts or belting of vulcanised rubber							
40101	- Conveyor belts or belting							
40101100	- Reinforced only with metal	40						0
40101200	- Reinforced only with textile materials	40						0
40101900	- Other	40						0
40103	- Transmission belts or belting:							
40103100	- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	40						0
40103200	- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	40						0
40103300	- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	40						0
40103400	- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	40						0
40103500	- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
40103600	- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	40						0
40103900	- Other	40						0
4011	New pneumatic tyres, of rubber	40				AU, NZ		0
40111000	- Of a kind used on motor cars (including station wagons and racing cars)	40				AU, NZ		0
40112000	- Of a kind used on buses or lorries	40				NZ		0
40113000	- Of a kind used on aircraft	40				NZ		0
40114000	- Of a kind used on motorcycles	40				NZ		0
40115000	- Of a kind used on bicycles	40				NZ		0
40116	- Other, having a "herring-bone" or similar tread	40						0
40116100	- Of a kind used on agricultural or forestry vehicles and machines	40				NZ		0
40116200	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	40				NZ		0
40116300	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	40				NZ		0
40116900	- Other	40				NZ		0
40119	- Other							
40119200	- Of a kind used on agricultural or forestry vehicles and machines	75				NZ		0
40119300	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	75				NZ		0
40119400	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	75				NZ		0
40119900	- Other	75				NZ		0
4012	Retreaded or used pneumatic tyres of rubber, solid or cushion tyres, tyre treads and tyre flaps of rubber							
40121	- Retreaded tyres							
40121100	- Of a kind used on motor cars (including station wagons and racing cars)	65						0
40121200	- Of a kind used on buses or lorries	65						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
40121300	- Of a kind used on aircraft	65						0
40121900	- Other	65						0
40122000	Used pneumatic tyres	65						0
40129000	- Other	65						0
4013	Inner tubes, of rubber							0
40131000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	40						0
40132000	- Of a kind used on bicycles	40						0
40139000	- Other	40						0
4014	Hygienic or pharmaceutical articles (including teats) of vulcanised rubber other than hard rubber, with or without fittings of hard rubber							0
40141000	- Sheath contraceptives	40						0
40149000	- Other	40						0
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts) for all purposes, of vulcanised rubber other than hard rubber							0
40151	- Gloves, mittens and mitts							0
40151100	- Surgical	40						0
40151900	- Other	40						0
40159000	- Other	40						0
4016	Other articles of vulcanised rubber other than hard rubber							0
40161000	- Of cellular rubber	40						0
40169	- Other							0
40169100	- Floor coverings and mats	40						0
40169200	- Erasers	40						0
40169300	- Gaskets, washers and other seals	40						0
40169400	- Boat or dock fenders, whether or not inflatable	40						0
40169500	- Other inflatable articles	40						0
40169900	- Other	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GA IT Schedule	Earlier INRs	ODCs
4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap, articles of hard rubber.	40							0
40170000	Hard rubber (for example, ebonite) in all forms, including waste and scrap, articles of hard rubber.	40							0
41	Raw hides and skins (other than furskins) and leather.								
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.								
41041	- In the wet state (including wet-blue)								
41041100	- Full grains, unsplit, grain splits	40							0
41041900	- Other	40							0
41044	- In the dry state (crust)								
41044100	- Full grains, unsplit, grain splits	40							0
41044900	- Other	40							0
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.								
41051000	- In the wet state (including wet-blue)	40							0
41053000	- In the dry state (crust)	40							0
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.								
41062	- Of goats or kids								
41062100	- In the wet state (including wet-blue)	40							0
41062200	- In the dry state (crust)	40							0
41063	- Of swine								
41063100	- In the wet state (including wet-blue)	40							0
41063200	- In the dry state (crust)	40							0
41064000	- Of reptiles	40							0
41069	- Other								
41069100	- In the wet state (including wet-blue)	40							0
41069200	- In the dry state (crust)	40							0

HS	Description	Bound rate at date of accession	Final Bound Rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.								
41071	- Whole hides and skins								
41071100	- Full grains, unsplit	40							0
41071200	- Grain splits	40							0
41071900	- Other	40							0
41079	- Other, including sides								
41079100	- Full grains, unsplit	40							0
41079200	- Grain splits	40							0
41079900	- Other	40							0
4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.								
41120000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	40							0
4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.								
41131000	- Of goats or kids	40							0
41132000	- Of swine	40							0
41133000	- Of reptiles	40							0
41139000	- Other	40							0
4114	Chamois (including combination chamois) leather, patent leather and patent laminated leather, metallised leather								
41141000	- Chamois (including combination chamois) leather	40							0
41142000	- Patent leather and patent laminated leather, metallised leather	40							0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; pannings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.							
41151000	- Composition leather with a basis of leather or leather fibre; in slabs, sheets or strip, whether or not in rolls	40						0
41152000	- Pannings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	40						0
42	Articles of leather, saddlery and harness, travel goods, handbags and similar containers, articles of animal gut (other than silk-worm gut)							
4201	Saddlery and harness for any animal (including traces, leads, knee-pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material							
42010000	Saddlery and harness for any animal (including traces, leads, knee-pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	40						0
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, travelling-bags, insulated food or beverages bags, toilet-bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper							
42021	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODGs
42021100	- With outer surface of leather, of composition leather or of patent leather	40						0
42021200	- With outer surface of plastics or of textile materials	40						0
42021900	- Other	40						0
42022	- Handbags, whether or not with shoulder strap, including those without handle							
42022100	- With outer surface of leather, of composition leather or of patent leather	40						0
42022200	- With outer surface of plastic sheeting or of textile materials	40						0
42022900	- Other	40						0
42023	- Articles of a kind normally carried in the pocket or in the handbag							
42023100	- With outer surface of leather, of composition leather or of patent leather	40						0
42023200	- With outer surface of plastic sheeting or of textile materials	40						0
42023900	- Other	40						0
42029	- Other							
42029100	- With outer surface of leather, of composition leather or of patent leather	40						0
42029200	- With outer surface of plastic sheeting or of textile materials	40						0
42029900	- Other	40						0
4203	Articles of apparel and clothing accessories, of leather or of composition leather							
42031000	- Articles of apparel	40						0
42032	- Gloves, mittens and mitts							
42032100	- Specially designed for use in sports	40						0
42032900	- Other	40						0
42033000	- Belts and bandollers	40						0
42034000	- Other clothing accessories	40						0
4205	Other articles of leather or of composition leather							
42050000	Other articles of leather or of composition leather	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.						
42060000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	40					0
43	Furskins and artificial fur, manufactures thereof						
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.						
43021	- Whole skins, with or without head, tail or paws, not assembled.						
43021100	- Of mink	40					0
43021900	- Other	40					0
43022000	- Heads, tails, paws and other pieces or cuttings, not assembled	40					0
43023000	- Whole skins and pieces or cuttings thereof, assembled	40					0
4303	Articles of apparel, clothing accessories and other articles of furskin.						
43031000	- Articles of apparel and clothing accessories	40					0
43039000	- Other	40					0
4304	Artificial fur and articles thereof						
43040000	Artificial fur and articles thereof.	40					0
44	Wood and articles of wood, wood charcoal.						
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.						
44011000	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	40					0
44012	- Wood in chips or particles						
44012100	- Coniferous	40					0
44012200	- Non-coniferous	40					0
44013000	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCS
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.								
44021000	- Of bamboo	40						0	
44029000	- Other	40						0	
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.								
44031000	- Treated with paint, stains, creosote or other preservatives	40						0	
44032000	- Other, coniferous	40						0	
44034	- Other, of tropical wood specified in Subheading Note 1 to this Chapter.								
44034100	- Dark Red Meranti, Light Red Meranti and Meranti Bakau	40						0	
44034900	- Other	40						0	
44039	- Other:								
44039100	- Of oak (Quercus spp.)	40						0	
44039200	- Of beech (Fagus spp.)	40						0	
44039900	- Other	40						0	
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like, chipwood and the like.								
44041000	- Coniferous	40						0	
44042000	- Non-coniferous	40						0	
4405	Wood wool; wood flour.								
44050000	Wood wool; wood flour	40						0	
4406	Railway or tramway sleepers (cross-ties) of wood.								
44061000	- Not impregnated	40						0	
44069000	- Other	40						0	
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.								
44071000	- Coniferous	40						0	

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HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODGs
44072	- Of tropical wood specified in Subheading Note 1 to this Chapter							
44072100	- Mahogany (<i>Swietenia</i> spp.)	40				NZ		0
44072200	- Viola, Imbia and Balsa	40				NZ		0
44072500	- Dark Red Meranti, Light Red Meranti and Meranti Bakau	40				NZ		0
44072600	- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	40				NZ		0
44072700	- Sapelli	40				NZ		0
44072800	- Iroko	40				NZ		0
44072900	- Other	40				NZ		0
44079	- Other							
44079100	- Of oak (<i>Quercus</i> spp.)	40				NZ		0
44079200	- Of beech (<i>Fagus</i> spp.)	40				NZ		0
44079300	- Of maple (<i>Acer</i> spp.)	40				NZ		0
44079400	- Of cherry (<i>Prunus</i> spp.)	40				NZ		0
44079500	- Of ash (<i>Fraxinus</i> spp.)	40				NZ		0
44079900	- Other	40				NZ		0
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm							
44081000	- Coniferous	40				NZ		0
44083	- Of tropical wood specified in Subheading Note 1 to this Chapter							
44083100	- Dark Red Meranti, Light Red Meranti and Meranti Bakau	40				NZ		0
44083900	- Other	40				NZ		0
44089000	- Other	40				NZ		0
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
44091000	- Coniferous:	40						0
44092	- Non-coniferous:							
44092100	- Of bamboo	40						0
44092900	- Other	40						0
4410	Particle board, oriented strand board (OSB) and similar board (for example, waterboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.							
44101	- Of wood:							
44101100	- Particle board	40						0
44101200	- Oriented strand board (OSB)	40						0
44101900	- Other	40						0
44109000	- Other	40						0
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:							
44111	- Medium density fibreboard (MDF):							
44111200	- Of a thickness not exceeding 5 mm	40				NZ		0
44111300	- Of a thickness exceeding 5 mm but not exceeding 9 mm	40				NZ		0
44111400	- Of a thickness exceeding 9 mm	40				NZ		0
44119	- Other:							
44119200	- Of a density exceeding 0.8 g/cm ³	40				NZ		0
44119300	- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	40				NZ		0
44119400	- Of a density not exceeding 0.5 g/cm ³	40				NZ		0
4412	Plywood, veneered panels and similar laminated wood:							
44121000	- Of bamboo	40				NZ		0
44123	- Other plywood, consisting solely of sheets of wood (other than bamboo) each ply not exceeding 6mm thickness:							
44123100	- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	40				NZ		0
44123200	- Other, with at least one outer ply of non-coniferous wood	40				NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs/ODGs
44123900	- Other	40				NZ		0
44129	- Other							
44129400	- Blockboard, laminboard and battenboard	40				NZ		0
44129900	- Other	40				NZ		0
4413	Densified wood, in blocks, plates, strips or profile shapes							
44130000	Densified wood, in blocks, plates, strips or profile shapes	40						0
4414	Wooden frames for paintings, photographs, mirrors or similar objects							
44140000	Wooden frames for paintings, photographs, mirrors or similar objects	40						0
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load-boards, of wood; pallet collars, of wood							
44151000	- Cases, boxes, crates, drums and similar packings, cable-drums	40				NZ		0
44152000	- Pallets, box pallets and other load boards; pallet collars	40				NZ		0
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves							
44160000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	40						0
4417	Tools, tool bodies, tool handles; broom or brush bodies and handles, of wood, boot or shoe lasts and trees, of wood							
44170000	Tools, tool bodies, tool handles; broom or brush bodies and handles, of wood, boot or shoe lasts and trees, of wood	40						0
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes							
44181000	- Windows, French-windows, and their frames	40				NZ		0
44182000	- Doors and their frames and thresholds	40				NZ		0
44184000	- Shuttering for concrete construction work	40				NZ		0
44185000	- Shingles and shakes	40				NZ		0
44186000	- Posts and beams	40				NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
44187	- Assembled flooring panels:							
44187100	- For mosaic floors	40				NZ		0
44187200	- Other, multilayer	40				NZ		0
44187900	- Other	40				NZ		0
44189000	- Other	40				NZ		0
4419	Tableware and kitchenware, of wood:							
44190000	Tableware and kitchenware, of wood:	40						0
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94:							
44201000	- Statuettes and other ornaments, of wood	40				NZ		0
44209000	- Other	40				NZ		0
4421	Other articles of wood:							
44211000	- Clothes hangers	40						0
44219000	- Other	40						0
45	Cork and articles of cork:							
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:							
45011000	- Natural cork, raw or simply prepared	40						0
45019000	- Other	40						0
4502	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers):							
45020000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers):	40						0
4503	Articles of natural cork:							
45031000	- Corks and stoppers	40						0
45039000	- Other	40						0
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:							
45041000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present Concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs/ODGs
45049000	- Other	40						0
46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork							
4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials; plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)							
46012	- Mats, matting and screens of vegetable materials							
46012100	- Of bamboo	40						0
46012200	- Of rattan	40						0
46012900	- Other	40						0
46019	- Other							
46019200	- Of bamboo	40						0
46019300	- Of rattan	40						0
46019400	- Of other vegetable materials	40						0
46019900	- Other	40						0
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01, articles of footwear							
46021	- Of vegetable materials							
46021100	- Of bamboo	40						0
46021200	- Of rattan	40						0
46021900	- Other	40						0
46029000	- Other	40						0
47	Pulp of wood or of other fibrous cellulosic material, recovered (waste and scrap) paper and paperboard							
4701	Mechanical wood pulp							
47010000	Mechanical wood pulp	40						0
4702	Chemical wood pulp, dissolving grades							
47020000	Chemical wood pulp, dissolving grades	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades.							
47031	- Unbleached:							
47031100	- Coniferous	40						0
47031900	- Non-coniferous	40						0
47032	- Semi-bleached or bleached:							
47032100	- Coniferous	40						0
47032900	- Non-coniferous	40						0
4704	Chemical wood pulp, sulphite, other than dissolving grades							
47041	- Unbleached:							
47041100	- Coniferous	40						0
47041900	- Non-coniferous	40						0
47042	- Semi-bleached or bleached:							
47042100	- Coniferous	40						0
47042900	- Non-coniferous	40						0
4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes.							
47050000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	40						0
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material							
47061000	- Cotton linters pulp	40						0
47062000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	40						0
47063000	- Other of bamboo	40						0
47069	- Other:							
47069100	- Mechanical	40						0
47069200	- Chemical	40						0
47069300	- Semi-chemical	40						0
4707	Recovered (waste and scrap) paper or paperboard.							
47071000	- Unbleached kraft paper or paperboard or comugated paper or paperboard	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
4702000	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	40						0
4703000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	40						0
4709000	- Other, including unsorted waste and scrap	40						0
48	Paper and paperboard; articles of paper pulp; or paper or paperboard							
4801	Newsprint, in rolls or sheets.							
48010000	Newsprint, in rolls or sheets	40				CA		0
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03, hand-made paper and paperboard							
48021000	- Hand-made paper and paperboard	40						0
48022000	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	40						0
48024000	- Wallpaper base	40						0
48025	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres.							
48025400	- Weighing less than 40 g/m ²	40						0
48025500	- Weighing 40 g/m ² or more but not more than 150 g/m ² in rolls	40						0
48025600	- Weighing 40 g/m ² or more but not more than 150 g/m ² in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	40						0
48025700	- Other, weighing 40 g/m ² or more but not more than 150 g/m ²	40						0
48025800	- Weighing more than 150 g/m ²	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODGs
48026	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:							
48026100	- In rolls	40				CA, NZ		0
48026200	- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	40				CA, NZ		0
48026900	- Other	40				CA, NZ		0
4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres whether or not creped, crinkled, embossed, perforated, surface coloured, surface decorated or printed, in rolls or sheets.							
48030000	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres whether or not creped, crinkled, embossed, perforated, surface coloured, surface decorated or printed, in rolls or sheets.	40				NZ		0
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03							
48041	- Kraftliner							
48041100	- Unbleached	40				CA		0
48041900	- Other	40						0
48042	- Sack kraft paper:							
48042100	- Unbleached	40				CA		0
48042900	- Other	40						0
48043	- Other kraft paper and paperboard weighing 150 g/m ² or less:							
48043100	- Unbleached	40						0
48043900	- Other	40						0
48044	- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :							
48044100	- Unbleached	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
48044200	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	40						0
48044900	- Other	40						0
48045	- Other kraft paper and paperboard weighing 225 g/m ² or more	40						0
48045100	- Unbleached	40						0
48045200	- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process	40						0
48045900	- Other	40						0
4805	Other uncoated paper and paperboard in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter					CA		
48051	- Fluting paper	40						0
48051100	- Semi-chemical fluting paper	40						0
48051200	- Straw fluting paper	40						0
48051900	- Other	40						0
48052	- Testliner (recycled liner board)	40						0
48052400	- Weighing 150 g/m ² or less	40						0
48052500	- Weighing more than 150 g/m ²	40						0
48053000	- Sulphite wrapping paper	40						0
48054000	- Filter paper and paperboard	40						0
48055000	- Felt paper and paperboard	40						0
48059	- Other	40						0
48059100	- Weighing 150 g/m ² or less	40						0
48059200	- Weighing more than 150 g/m ² but less than 225 g/m ²	40						0
48059300	- Weighing 225 g/m ² or more	40						0
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets							
48061000	- Vegetable parchment	40						0
48062000	- Greaseproof papers	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
48063000	- Tracing papers	40						0
48064000	- Glassine and other glazed transparent or translucent papers	40						0
4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface coated or impregnated, whether or not internally reinforced, in rolls or sheets							
48070000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface coated or impregnated, whether or not internally reinforced, in rolls or sheets	40						0
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03							
48081000	- Corrugated paper and paperboard, whether or not perforated	40						0
48082000	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	40						0
48083000	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	40						0
48089000	- Other	40						0
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator, stencils or offset plates), whether or not printed, in rolls or sheets							
48092000	- Self-copy paper	40						0
48099000	- Other	40						0
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface coloured, surface decorated or printed, in rolls or rectangular (including square) sheets, of any size							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
48101	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process of which not more than 10% by weight of the total fibre content consists of such fibres							
	- In rolls	40				NZ		0
48101300								
48101400	- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	40				NZ		0
	- Other	40				NZ		0
48101900								
48102	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process							
	- Light-weight coated paper	40				NZ		0
48102200								
48102900		40				NZ		0
48103	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes							
	- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	40				NZ		0
48103100								
	- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	40				NZ		0
48103200								
48103900		40				NZ		0
48109	- Other paper and paperboard:							
	- Multi-ply	40				NZ		0
48109200								
48109900		40				NZ		0
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size other than goods of the kind described in heading 48.03, 48.09 or 48.10							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
48111000	- Tanned, bituminised or asphalted paper and paperboard	40				NZ		0
48114	- Gummed or adhesive paper and paperboard							
48114100	- Self adhesive	40				NZ		0
48114900	- Other	40				NZ		0
48115	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives)							
48115100	- Bleached, weighing more than 150 g/m ²	40				NZ		0
48115900	- Other	40				NZ		0
48116000	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearam, oil or glycerol	40				NZ		0
48119000	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	40				NZ		0
4812	- Filter blocks, slabs and plates, of paper pulp.							
48120000	- Filter blocks, slabs and plates, of paper pulp.	40						0
4813	- Cigarette paper, whether or not cut to size or in the form of booklets or tubes							
48131000	- In the form of booklets or tubes	40						0
48132000	- In rolls of a width not exceeding 5 cm	40						0
48139000	- Other	40						0
4814	- Wallpaper and similar wall coverings, window transparencies of paper.							
48141000	- "Ingrain" paper	40						0
48142000	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	40						0
48149000	- Other	40						0
4816	- Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes							
48162000	- Self-copy paper	40						0
48169000	- Other	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Earlier INRs	ODCs
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.							
48171000	- Envelopes	40				NZ		0
48172000	- Letter cards, plain postcards and correspondence cards	40				NZ		0
48173000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	40				NZ		0
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm or cut to size or shape							
48181000	- Toilet paper	65						0
48182000	- Handkerchiefs, cleansing or facial tissues and towels	40						0
48183000	- Tablecloths and serviettes	40						0
48184000	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	40						0
48185000	- Articles of apparel and clothing accessories	40						0
48189000	- Other	40						0
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres, box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like							
48191000	- Cartons, boxes and cases, of corrugated paper or paperboard	40				NZ		0

HS	Description	Bound date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
48192000	- Folding cartons, boxes and cases, of non- corrugated paper or paperboard	40				NZ		0
48193000	- Sacks and bags having a base of a width of 40 cm or more	0				NZ		0
48194000	- Other sacks and bags, including cones	40				NZ		0
48195000	- Other packing containers, including record sleeves	40				NZ		0
48196000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	40				NZ		0
4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections; and book covers, of paper or paperboard							
48201000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	40				NZ		0
48202000	- Exercise books	40				NZ		0
48203000	- Binders (other than book covers), folders and file covers	40				NZ		0
48204000	- Manifold business forms and interleaved carbon sets	40				NZ		0
48205000	- Albums for samples or for collections	40				NZ		0
48209000	- Other	40				NZ		0
4821	Paper or paperboard labels of all kinds, whether or not printed							
48211000	- Printed	40						0
48219000	- Other	40						0
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)							
48221000	- Of a kind used for winding textile yarn	40						0
48229000	- Other	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape, other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres							
48232000	- Filter paper and paperboard	40				NZ		0
48234000	- Rolls, sheets and dials, printed for self-recording apparatus	40				NZ		0
48236	- Trays, dishes, plates, cups and the like, of paper or paperboard:							
48236100	- Of bamboo	40				NZ		0
48236900	- Other	40				NZ		0
48237000	- Moulded or pressed articles of paper pulp	40				NZ		0
48239000	- Other	40				CA, NZ		0
49	Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typewritten and plans							
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets							
49011000	- In single sheets, whether or not folded	40				NZ		0
49019	- Other							
49019100	- Dictionaries and encyclopaedias, and serial instalments thereof	40				NZ		0
49019900	- Other	40				NZ		0
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material							
49021000	- Appearing at least four times a week	40						0
49029000	- Other	40						0
4903	Children's picture, drawing or colouring books							
49030000	Children's picture, drawing or colouring books	40						0
4904	Music, printed or in manuscript, whether or not bound or illustrated							
49040000	Music, printed or in manuscript, whether or not bound or illustrated	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.							
49051000	- Globes	40						0
49059	- Other							
49059100	-- In book form	40						0
49059900	-- Other	40						0
4906	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand, hand-written texts, photographic reproductions on sensitised paper and carbon copies of the foregoing.							
49060000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand, hand-written texts, photographic reproductions on sensitised paper and carbon copies of the foregoing.	40						0
4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have or will have a recognised face value, stamp-impressed paper, banknotes, cheque forms, stock, share or bond certificates and similar documents of title.							
49070000	Unused postage, revenue or similar stamps of current or new issue in the country in which they have or will have a recognised face value, stamp-impressed paper, banknotes, cheque forms, stock, share or bond certificates and similar documents of title.	40						0
4908	Transfers (decalcomanias)							
49081000	- Transfers (decalcomanias), vitrifiable	40						0
49089000	- Other	40						0
4909	Printed or illustrated postcards, printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
49090000	Printed or illustrated postcards, printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	40						0
4910	Calendars of any kind, printed, including calendar blocks							
49100000	Calendars of any kind, printed, including calendar blocks	65						0
4911	Other printed matter, including printed pictures and photographs.							
49111000	- Trade advertising material, commercial catalogues and the like	65						0
49119	- Other							
49119100	- Pictures, designs and photographs	40						0
49119900	- Other	40						0
50	Silk							
5004	Silk yarn (other than yarn spun from silk waste) not put up for retail sale							
50040000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	35						0
5005	Yarn spun from silk waste, not put up for retail sale							
50050000	Yarn spun from silk waste, not put up for retail sale	35						0
5006	Silk yarn and yarn spun from silk waste, put up for retail sale, silk-worm gut							
50060000	Silk yarn and yarn spun from silk waste, put up for retail sale, silk-worm gut	35						0
5007	Woven fabrics of silk or of silk waste.							
50071000	- Fabrics of noil silk	35						0
50072000	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	35						0
50079000	- Other fabrics	35						0
51	Wool, fine or coarse animal hair, horsehair yarn and woven fabric							
5104	Combed stock of wool or of fine or coarse animal hair							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
51040000	Garneted stock of wool or of fine or coarse animal hair	35						0
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)							
51051000	- Carded wool	35						0
51052	- Wool tops and other combed wool							
51052100	- Combed wool in fragments	35						0
51052900	- Other	35						0
51053	- Fine animal hair, carded or combed:							
51053100	- Of Kashmir (Cashmere) goats	35						0
51053900	- Other	35						0
51054000	- Coarse animal hair, carded or combed	35						0
5106	Yarn of carded wool, not put up for retail sale							
51061000	- Containing 85% or more by weight of wool	35						0
51062000	- Containing less than 85% by weight of wool	35						0
5107	Yarn of combed wool, not put up for retail sale							
51071000	- Containing 85% or more by weight of wool	35						0
51072000	- Containing less than 85% by weight of wool	35						0
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale							
51081000	- Carded	35						0
51082000	- Combed	35						0
5109	Yarn of wool or of fine animal hair, put up for retail sale							
51091000	- Containing 85% or more by weight of wool or of fine animal hair	35						0
51099000	- Other	35						0
5110	Yarn of coarse animal hair or of horsehair (including grimped horsehair yarn), whether or not put up for retail sale							
51100000	Yarn of coarse animal hair or of horsehair (including grimped horsehair yarn), whether or not put up for retail sale	35						0
5111	Woven fabrics of carded wool or of carded fine animal hair							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
5111	- Containing 85% or more by weight of wool or of fine animal hair.								
5111100	- Of a weight not exceeding 300 g/m ²	35							0
51111900	- Other	35							0
51112000	- Other, mixed mainly or solely with man-made filaments	35							0
51113000	- Other, mixed mainly or solely with man-made staple fibres	35							0
51119000	- Other	35							0
5112	Woven fabrics of combed wool or of combed fine animal hair								
51121	- Containing 85% or more by weight of wool or of fine animal hair								
51121100	- Of a weight not exceeding 200 g/m ²	35							0
51121900	- Other	35							0
51122000	- Other, mixed mainly or solely with man-made filaments	35							0
51123000	- Other, mixed mainly or solely with man-made staple fibres	35							0
51129000	- Other	35							0
5113	Woven fabrics of coarse animal hair or of horsehair								
51130000	Woven fabrics of coarse animal hair or of horsehair	35							0
52	Cotton								
5204	Cotton sewing thread, whether or not put up for retail sale								
52041	- Not put up for retail sale								
52041100	- Containing 65% or more by weight of cotton	35							0
52041900	- Other	35							0
52042000	- Put up for retail sale	35							0
5205	Cotton yarn (other than sewing thread) containing 85% or more by weight of cotton, not put up for retail sale								
52051	- Single yarn of uncombed fibres								
52051100	- Measuring 714.29 decitex or more (not exceeding 14 metric number)	35							0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
52051200	— Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	35						0
52051300	— Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	35						0
52051400	— Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	35						0
52051500	— Measuring less than 125 decitex (exceeding 80 metric number)	35						0
52052	Single yarn, of combed fibres:							
52052100	— Measuring 714.29 decitex or more (not exceeding 14 metric number)	35						0
52052200	— Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	35						0
52052300	— Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	35						0
52052400	— Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	35						0
52052600	— Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	35						0
52052700	— Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	35						0
52052800	— Measuring less than 83.33 decitex (exceeding 120 metric number)	35						0
52053	Multiple (folded) or cabled yarn, of uncombed fibres.							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
52053100	- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	35						0
52053200	- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	35						0
52053300	- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	35						0
52053400	- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	35						0
52053500	- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	35						0
52054	- Multiple (folded) or cabled yarn, of combed fibres.							
52054100	- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	35						0
52054200	- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	35						0
52054300	- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	35						0
52054400	- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	35						0
52054600	- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
52054700	- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	35						0
52054800	- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	35						0
5206	Cotton yarn (other than sewing thread), containing less than 35% by weight of cotton, not put up for retail sale.							
52061	- Single yarn, of uncombed fibres.							
52061100	- Measuring 714.29 decitex or more (not exceeding 14 metric number)	35						0
52061200	- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	35						0
52061300	- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	35						0
52061400	- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	35						0
52061500	- Measuring less than 125 decitex (exceeding 80 metric number)	35						0
52062	- Single yarn, of combed fibres.							
52062100	- Measuring 714.29 decitex or more (not exceeding 14 metric number)	35						0
52062200	- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	35						0
52062300	- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	35						0
52062400	- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
52062500	- Measuring less than 125 decitex (exceeding 80 metric number)	35						0
52063	- Multiple (folded) or cabled yarn, of uncombed fibres							
52063100	- Measuring per single yarn, 714, 29 decitex or more (not exceeding 14 metric number per single yarn)	35						0
52063200	- Measuring per single yarn, less than 714, 29 decitex but not less than 232, 56 decitex (exceeding 14 metric number, but not exceeding 43 metric number per single yarn)	35						0
52063300	- Measuring per single yarn, less than 232, 56 decitex but not less than 192, 31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	35						0
52063400	- Measuring per single yarn, less than 192, 31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	35						0
52063500	- Measuring per single yarn, less than 125 decitex (exceeding 80 metric number per single yarn)	35						0
52064	- Multiple (folded) or cabled yarn, of combed fibres							
52064100	- Measuring per single yarn, 714, 29 decitex or more (not exceeding 14 metric number per single yarn)	35						0
52064200	- Measuring per single yarn, less than 714, 29 decitex but not less than 232, 56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	35						0
52064300	- Measuring per single yarn, less than 232, 56 decitex but not less than 192, 31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	35						0
52064400	- Measuring per single yarn, less than 192, 31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	35						0
52064500	- Measuring per single yarn, less than 125 decitex (exceeding 80 metric number per single yarn)	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
5207	Cotton yarn (other than sewing thread) put up for retail sale							
52071000	- Containing 85% or more by weight of cotton	35						0
52079000	- Other	35						0
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² .							
52081	- Unbleached:							
52081100	- Plain weaves, weighing not more than 100 g/m ²	35						0
52081200	- Plain weaves, weighing more than 100 g/m ²	35						0
52081300	- 3-thread or 4-thread twill, including cross twill	35						0
52081900	- Other fabrics	35						0
52082	- Bleached:							
52082100	- Plain weaves, weighing not more than 100 g/m ²	35						0
52082200	- Plain weaves, weighing more than 100 g/m ²	35						0
52082300	- 3-thread or 4-thread twill, including cross twill	35						0
52082900	- Other fabrics	35						0
52083	- Dyed:							
52083100	- Plain weaves, weighing not more than 100 g/m ²	35						0
52083200	- Plain weaves, weighing more than 100 g/m ²	35						0
52083300	- 3-thread or 4-thread twill, including cross twill	35						0
52083900	- Other fabrics	35						0
52084	- Of yarns of different colours:							
52084100	- Plain weaves, weighing not more than 100 g/m ²	35						0
52084200	- Plain weaves, weighing more than 100 g/m ²	35						0
52084300	- 3-thread or 4-thread twill, including cross twill	35						0
52084900	- Other fabrics	35						0
52085	- Printed							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
52085100	- Plain weave, weighing not more than 100 g/m ²	35						0
52085200	- Plain weave, weighing more than 100 g/m ²	35						0
52085900	- Other fabrics	35						0
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ²							
52091	- Unbleached:							
52091100	- Plain weave	35						0
52091200	- 3-thread or 4-thread twill, including cross twill	35						0
52091900	- Other fabrics	35						0
52092	- Bleached:							
52092100	- Plain weave	35						0
52092200	- 3-thread or 4-thread twill, including cross twill	35						0
52092900	- Other fabrics	35						0
52093	- Dyed:							
52093100	- Plain weave	35						0
52093200	- 3-thread or 4-thread twill, including cross twill	35						0
52093900	- Other fabrics	35						0
52094	- Of yarns of different colours:							
52094100	- Plain weave	35						0
52094200	- Denim	35						0
52094300	- Other fabrics of 3-thread or 4-thread twill, including cross twill	35						0
52094900	- Other fabrics	35						0
52095	- Printed:							
52095100	- Plain weave	35						0
52095200	- 3-thread or 4-thread twill, including cross twill	35						0
52095900	- Other fabrics	35						0
5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ²							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
52101	- Unbleached							0
52101100	- Plain weave	35						0
52101900	- Other fabrics	35						0
52102	- Bleached:							
52102100	- Plain weave	35						0
52102900	- Other fabrics	35						0
52103	- Dyed:							
52103100	- Plain weave	35						0
52103200	- 3-thread or 4-thread twill, including cross twill	35						0
52103900	- Other fabrics	35						0
52104	- Of yarns of different colours:							
52104100	- Plain weave	35						0
52104900	- Other fabrics	35						0
52105	- Printed:							
52105100	- Plain weave	35						0
52105900	- Other fabrics	35						0
5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² :							
52111	- Unbleached:							
52111100	- Plain weave	35						0
52111200	- 3-thread or 4-thread twill, including cross twill	35						0
52111900	- Other fabrics	35						0
52112000	- Bleached	35						0
52113	- Dyed:							
52113100	- Plain weave	35						0
52113200	- 3-thread or 4-thread twill, including cross twill	35						0
52113900	- Other fabrics	35						0
52114	- Of yarns of different colours:							
52114100	- Plain weave	35						0
52114200	- Denim	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
52114300	- Other fabrics of 3-thread or 4-thread twill, including cross twill	35						0
52114900	- Other fabrics	35						0
52115	- Printed							
52115100	- Plain weave	35						0
52115200	- 3-thread or 4-thread twill, including cross twill	35						0
52115900	- Other fabrics	35						0
5212	Other woven fabrics of cotton							
52121	- Weighing not more than 200 g/m2:							
52121100	- Unbleached	35						0
52121200	- Bleached	35						0
52121300	- Dyed	35						0
52121400	- Of yarns of different colours	35						0
52121500	- Printed	35						0
52122	- Weighing more than 200 g/m2:							
52122100	- Unbleached	35						0
52122200	- Bleached	35						0
52122300	- Dyed	35						0
52122400	- Of yarns of different colours	35						0
52122500	- Printed	35						0
53	Other vegetable textile fibres, paper yarn and woven fabrics of paper yarn							
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun, tow and waste of these fibres (including yarn waste and gamettied stock)							
53031000	- Jute and other textile bast fibres, raw or retted	35						0
53039000	- Other							
5305	Coconut, abaca (Manila hemp or Musa textilis Nees), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun, tow and waste of these fibres (including yarn waste and gamettied stock)	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
53060000	Coconut, abaca (Mania hemp or Musa textilis Nees), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock). Flax yarn.	35						0
53061000	- Single	35						0
53062000	- Multiple (folded) or cabled	35						0
5307	Yarn of jute or of other textile bast fibres of heading 53.03							
53071000	- Single	35						0
53072000	- Multiple (folded) or cabled	35						0
5308	Yarn of other vegetable textile fibres; paper yarn.							
53081000	- Coir yarn	35						0
53082000	- True hemp yarn	35						0
53089000	- Other	35						0
5309	Woven fabrics of flax.							
53091	- Containing 85% or more by weight of flax:							
53091100	-- Unbleached or bleached	35						0
53091900	-- Other	35						0
53092	- Containing less than 85% by weight of flax:							
53092100	-- Unbleached or bleached	35						0
53092900	-- Other	35						0
5310	Woven fabrics of jute or of other textile bast fibres of heading 53.03.							
53101000	- Unbleached	35						0
53109000	- Other	35						0
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.							
53110000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	35						0
54	Man-made filaments							
5401	Sewing thread of man-made filaments, whether or not put up for retail sale.							
54011000	- Of synthetic filaments	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
54012000	- Of artificial filaments	35						0
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex							
54021	- High tenacity yarn of nylon or other polyamides:							
54021100	- Of aramids	35						0
54021900	- Other	35						0
54022000	- High tenacity yarn of polyesters	35						0
54023	- Textured yarn:							
54023100	- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	35						0
54023200	- Of nylon or other polyamides, measuring per single yarn more than 50 tex	35						0
54023300	- Of polyesters	35						0
54023400	- Of polypropylene	35						0
54023900	- Other	35						0
54024	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:							
54024400	- Elastomeric	35						0
54024500	- Other, of nylon or other polyamides	35						0
54024600	- Other, of polyesters, partially oriented	35						0
54024700	- Other, of polyesters	35						0
54024800	- Other, of polypropylene	35						0
54024900	- Other	35						0
54025	- Other yarn, single, with a twist exceeding 50 turns per metre:							
54025100	- Of nylon or other polyamides	35						0
54025200	- Of polyesters	35						0
54025900	- Other	35						0
54026	- Other yarn, multiple (folded) or cabled:							
54026100	- Of nylon or other polyamides	35						0
54026200	- Of polyesters	35						0
54026900	- Other	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex							
54031000	- High tenacity yarn of viscose rayon	35						0
54033	- Other yarn, single							
54033100	- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	35						0
54033200	- Of viscose rayon, with a twist exceeding 120 turns per metre	35						0
54033300	- Of cellulose acetate	35						0
54033900	- Other	35						0
54034	- Other yarn, multiple (folded) or cabled							
54034100	- Of viscose rayon	35						0
54034200	- Of cellulose acetate	35						0
54034900	- Other	35						0
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm							
54041	- Monofilament							
54041100	- Elastomeric	35						0
54041200	- Other, of polypropylene	35						0
54041900	- Other	35						0
54049000	- Other	35						0
5405	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm							
54050000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
5406	Man-made filament yarn (other than sewing thread), put up for retail sale							
54060000	Man-made filament yarn (other than sewing thread), put up for retail sale	35						0
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04							
54071000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	35						0
54072000	- Woven fabrics obtained from strip or the like	35						0
54073000	- Fabrics specified in Note 9 to Section XI	35						0
54074	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides							
54074100	- Unbleached or bleached	35						0
54074200	- Dyed	35						0
54074300	- Of yarns of different colours	35						0
54074400	- Printed	35						0
54075	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments							
54075100	- Unbleached or bleached	35						0
54075200	- Dyed	35						0
54075300	- Of yarns of different colours	35						0
54075400	- Printed	35						0
54076	- Other woven fabrics, containing 85% or more by weight of polyester filaments							
54076100	- Containing 85% or more by weight of non-textured polyester filaments	35						0
54076900	- Other	35						0
54077	- Other woven fabrics, containing 85% or more by weight of synthetic filaments							
54077100	- Unbleached or bleached	35						0
54077200	- Dyed	35						0
54077300	- Of yarns of different colours	35						0
54077400	- Printed	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
54078	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton.							
54078100	- Unbleached or bleached	35						0
54078200	- Dyed	35						0
54078300	- Of yarns of different colours	35						0
54078400	- Printed	35						0
54079	- Other woven fabrics:							
54079100	- Unbleached or bleached	35						0
54079200	- Dyed	35						0
54079300	- Of yarns of different colours	35						0
54079400	- Printed	35						0
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.							
54081000	- Woven fabrics obtained from high tenacity yarn of viscose rayon	35						0
54082	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:							
54082100	- Unbleached or bleached	35						0
54082200	- Dyed	35						0
54082300	- Of yarns of different colours	35						0
54082400	- Printed	35						0
54083	- Other woven fabrics:							
54083100	- Unbleached or bleached	35						0
54083200	- Dyed	35						0
54083300	- Of yarns of different colours	35						0
54083400	- Printed	35						0
55	Man-made staple fibres							
5501	Synthetic filament tow							
55011000	- Of nylon or other polyamides	35						0
55012000	- Of polyesters	35						0
55013000	- Acrylic or modacrylic	35						0
55014000	- Of polypropylene	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
55019000	- Other	35						0
5502	Artificial filament tow							
55020000	Artificial filament tow	35						0
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning							
55031	- Of nylon or other polyamides:							
55031100	- Of aramids	35						0
55031900	- Other	35						0
55032000	- Of polyesters	35						0
55033000	- Acrylic or modacrylic	35						0
55034000	- Of polypropylene	35						0
55039000	- Other	35						0
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning							
55041000	- Of viscose rayon	35						0
55049000	- Other	35						0
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres							
55051000	- Of synthetic fibres	35						0
55052000	- Of artificial fibres	35						0
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning							
55061000	- Of nylon or other polyamides	35						0
55062000	- Of polyesters	35						0
55063000	- Acrylic or modacrylic	35						0
55069000	- Other	35						0
5507	Artificial staple fibres, carded, combed or otherwise processed for spinning							
55070000	Artificial staple fibres, carded, combed or otherwise processed for spinning	35						0
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale							
55081000	- Of synthetic staple fibres	35						0
55082000	- Of artificial staple fibres	35						0
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GAIT Schedule	Earlier INRS ODCs
55091	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:							
55091100	- Single yarn	35						0
55091200	- Multiple (folded) or cabled yarn	35						0
55092	- Containing 85% or more by weight of polyester staple fibres:							
55092100	- Single yarn	35						0
55092200	- Multiple (folded) or cabled yarn	35						0
55093	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:							
55093100	- Single yarn	35						0
55093200	- Multiple (folded) or cabled yarn	35						0
55094	- Other yarn, containing 85% or more by weight of synthetic staple fibres:							
55094100	- Single yarn	35						0
55094200	- Multiple (folded) or cabled yarn	35						0
55095	- Other yarn, of polyester staple fibres:							
55095100	- Mixed mainly or solely with artificial staple fibres	35						0
55095200	- Mixed mainly or solely with wool or fine animal hair	35						0
55095300	- Mixed mainly or solely with cotton	35						0
55095900	- Other	35						0
55096	- Other yarn, of acrylic or modacrylic staple fibres:							
55096100	- Mixed mainly or solely with wool or fine animal hair	35						0
55096200	- Mixed mainly or solely with cotton	35						0
55096900	- Other	35						0
55099	- Other yarn:							
55099100	- Mixed mainly or solely with wool or fine animal hair	35						0
55099200	- Mixed mainly or solely with cotton	35						0
55099900	- Other	35						0
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
55101	- Containing 85% or more by weight of artificial staple fibres.							
55101100	- Single yarn	35						0
55101200	- Multiple (folded) or cabled yarn	35						0
55102000	- Other yarn, mixed mainly or solely with wool or fine animal hair	35						0
55103000	- Other yarn, mixed mainly or solely with cotton	35						0
55109000	- Other yarn	35						0
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.							
55111000	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	35						0
55112000	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	35						0
55113000	- Of artificial staple fibres	35						0
5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres							
55121	- Containing 85% or more by weight of polyester staple fibres.							
55121100	- Unbleached or bleached	35						0
55121900	- Other	35						0
55122	- Containing 85% or more by weight of acrylic or modacrylic staple fibres.							
55122100	- Unbleached or bleached	35						0
55122900	- Other	35						0
55129	- Other							
55129100	- Unbleached or bleached	35						0
55129900	- Other	35						0
5513	Woven fabrics of synthetic staple fibres containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .							
55131	- Unbleached or bleached.							
55131100	- Of polyester staple fibres: plain weave	35						0
55131200	- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs/ODCs
55131300	- Other woven fabrics of polyester staple fibres	35						0
55131900	- Other woven fabrics	35						0
55132	- Dyed							
55132100	- Of polyester staple fibres, plain weave	35						0
55132300	- Other woven fabrics of polyester staple fibres	35						0
55132900	- Other woven fabrics	35						0
55133	- Of yarns of different colours							
55133100	- Of polyester staple fibres, plain weave	35						0
55133900	- Other woven fabrics	35						0
55134	- Printed							
55134100	- Of polyester staple fibres, plain weave	35						0
55134900	- Other woven fabrics	35						0
5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ²							
55141	- Unbleached or bleached							
55141100	- Of polyester staple fibres, plain weave	35						0
55141200	- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	35						0
55141900	- Other woven fabrics	35						0
55142	- Dyed							
55142100	- Of polyester staple fibres, plain weave	35						0
55142200	- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	35						0
55142300	- Other woven fabrics of polyester staple fibres	35						0
55142900	- Other woven fabrics	35						0
55143000	- Of yarns of different colours	35						0
55144	- Printed							
55144100	- Of polyester staple fibres, plain weave	35						0
55144200	- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	35						0
55144300	- Other woven fabrics of polyester staple fibres	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRS ODGS
55144900	-- Other woven fabrics	35						0
5515	Other woven fabrics of synthetic staple fibres							
55151	- Of polyester staple fibres							0
55151100	- Mixed mainly or solely with viscose rayon staple fibres	35						0
55151200	- Mixed mainly or solely with man-made filaments	35						0
55151300	- Mixed mainly or solely with wool or fine animal hair	35						0
55151900	- Other	35						0
55152	- Of acrylic or modacrylic staple fibres							0
55152100	- Mixed mainly or solely with man-made filaments	35						0
55152200	- Mixed mainly or solely with wool or fine animal hair	35						0
55152900	- Other	35						0
55159	- Other woven fabrics							0
55159100	- Mixed mainly or solely with man-made filaments	35						0
55159900	- Other	35						0
5516	Woven fabrics of artificial staple fibres							0
55161	- Containing 85% or more by weight of artificial staple fibres							0
55161100	- Unbleached or bleached	35						0
55161200	- Dyed	36						0
55161300	- Of yarns of different colours	35						0
55161400	- Printed	35						0
55162	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments							0
55162100	- Unbleached or bleached	36						0
55162200	- Dyed	35						0
55162300	- Of yarns of different colours	35						0
55162400	- Printed	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
55163	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool of fine animal hair							
55163100	-Unbleached or bleached	35						0
55163200	-Dyed	35						0
55163300	-Of yarns of different colours	35						0
55163400	-Printed	35						0
55164	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton							
55164100	-Unbleached or bleached	35						0
55164200	-Dyed	35						0
55164300	-Of yarns of different colours	35						0
55164400	-Printed	35						0
55169	-Other							
55169100	-Unbleached or bleached	35						0
55169200	-Dyed	35						0
55169300	-Of yarns of different colours	35						0
55169400	-Printed	35						0
56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof							
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock); textile dust and mill neps							
56011000	-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	35						0
56012	-Wadding, other articles of wadding							
56012100	-Of cotton	35						0
56012200	-Of man-made fibres	35						0
56012900	-Other	35						0
56013000	-Textile flock and dust and mill neps	35						0
5602	Felt, whether or not impregnated, coated, covered or laminated							
56021000	-Needleloom felt and stitch-bonded fibre fabrics	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODGs
56022	- Other felt, not impregnated, coated, covered or laminated.								
56022100	- Of wool or fine animal hair	35							0
56022900	- Of other textile materials	35							0
56029000	- Other	35							0
5603	Nonwovens, whether or not impregnated, coated, covered or laminated.								
56031	- Of man-made filaments.								
56031100	- Weighing not more than 25 g/m ²	35							0
56031200	- Weighing more than 25 g/m ² but not more than 70 g/m ²	35							0
56031300	- Weighing more than 70 g/m ² but not more than 150 g/m ²	35							0
56031400	- Weighing more than 150 g/m ²	35							0
56039	- Other								
56039100	- Weighing not more than 25 g/m ²	35							0
56039200	- Weighing more than 25 g/m ² but not more than 70 g/m ²	35							0
56039300	- Weighing more than 70 g/m ² but not more than 150 g/m ²	35							0
56039400	- Weighing more than 150 g/m ²	35							0
5604	Rubber thread and cord, textile covered, textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.								
56041000	- Rubber thread and cord, textile covered	35							0
56049000	- Other	35							0
5605	Metallised yarn, whether or not gimped, being textile yarn or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.								
56050000	Metallised yarn, whether or not gimped, being textile yarn or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	35							0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
5606	Gimped yarn, and strip and the like of heading 54.04 or 54.05 gimped (other than those of heading 56.05 and gimped horsehair yarn), chenille yarn (including flock chenille yarn), loop wale yarn.							
56060000	Gimped yarn, and strip and the like of heading 54.04 or 54.05 gimped (other than those of heading 56.05 and gimped horsehair yarn), chenille yarn (including flock chenille yarn), loop wale yarn.	35						0
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.							
56072	- Of sisal or other textile fibres of the genus Agave							
56072100	- Binder or baler twine	35						0
56072900	- Other	35						0
56074	- Of polyethylene or polypropylene.							
56074100	- Binder or baler twine	35						0
56074900	- Other	35						0
56075000	- Of other synthetic fibres	35						0
56079000	- Other	35						0
5608	Knotted netting of twine, cordage or rope, made up fishing nets and other made up nets, of textile materials.							
56081	- Of man-made textile materials.							
56081100	- Made up fishing nets	35						0
56081900	- Other	35						0
56089000	- Other	35						0
5609	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.							
56090000	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	35						0
57	Carpets and other textile floor coverings							
5701	Carpets and other textile floor coverings, knotted, whether or not made up.							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
57011000	- Of wool or fine animal hair	35						0
57019000	- Of other textile materials	35						0
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelim", "Schumacks", "Karamanie" and similar hand-woven rugs.							
57021000	- "Kelim", "Schumacks", "Karamanie" and similar hand-woven rugs	35						0
57022000	- Floor coverings of coconut fibres (coir)	35						0
57023	- Other, of pile construction, not made up:							
57023100	- Of wool or fine animal hair	35						0
57023200	- Of man-made textile materials	35						0
57023900	- Of other textile materials	35						0
57024	- Other, of pile construction, made up:							
57024100	- Of wool or fine animal hair	35						0
57024200	- Of man-made textile materials	35						0
57024900	- Of other textile materials	35						0
57025000	- Other, not of pile construction, not made up	35						0
57029	- Other, not of pile construction, made up:							
57029100	- Of wool or fine animal hair	35						0
57029200	- Of man-made textile materials	35						0
57029900	- Of other textile materials	35						0
5703	Carpets and other textile floor coverings, tufted, whether or not made up:							
57031000	- Of wool or fine animal hair	35						0
57032000	- Of nylon or other polyamides	35						0
57033000	- Of other man-made textile materials	35						0
57039000	- Of other textile materials	35						0
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up:							
57041000	- Tiles, having a maximum surface area of 0.3 m ²	35						0
57049000	- Other							
5705	Other carpets and other textile floor coverings, whether or not made up.	35						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
57050000	Other carpets and other textile floor coverings, whether or not made up.	35					0
58	Special woven fabrics, tufted textile fabrics, lace, tapestries, trimmings, embroidery						
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.						
58011000	- Of wool or fine animal hair	35					0
58012	- Of cotton:						
58012100	- Uncut wett pile fabrics	35					0
58012200	- Cut corduroy	35					0
58012300	- Other wett pile fabrics	35					0
58012400	- Warp pile fabrics, epingle (uncut)	35					0
58012500	- Warp pile fabrics, cut	35					0
58012600	- Chenille fabrics	35					0
58013	- Of man-made fibres:						
58013100	- Uncut wett pile fabrics	35					0
58013200	- Cut corduroy	35					0
58013300	- Other wett pile fabrics	35					0
58013400	- Warp pile fabrics, epingle (uncut)	35					0
58013500	- Warp pile fabrics, cut	35					0
58013600	- Chenille fabrics	35					0
58019000	- Of other textile materials	35					0
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06, tufted textile fabrics, other than products of heading 57.03.						
58021	- Terry towelling and similar woven terry fabrics, of cotton:						
58021100	- Unbleached	35					0
58021900	- Other	35					0
58022000	- Terry towelling and similar woven terry fabrics, of other textile materials	35					0
58023000	- Tufted textile fabrics	35					0
5803	Gauze, other than narrow fabrics of heading 58.06						
58030000	Gauze, other than narrow fabrics of heading 58.06	35					0

HS	Description	Bound rate at		Implementation	Present concession		Concession first incorporated in a	
		date of accession	Final Bound rate		established	INR	GATT Schedule	Earlier INRs ODCs
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06							
58041000	- Tulles and other net fabrics	35						0
58042	- Mechanically made lace							
58042100	- Of man-made fibres	35						0
58042900	- Of other textile materials	35						0
58043000	- Hand-made lace	35						0
5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.							
58050000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	35						0
5806	Narrow woven fabrics, other than goods of heading 58.07, narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)							
58061000	- Woven pile fabrics (including terry toweling and similar terry fabrics) and chenille fabrics	35						0
58062000	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	35						0
58063	- Other woven fabrics:							
58063100	- Of cotton	35						0
58063200	- Of man-made fibres	35						0
58063900	- Of other textile materials	35						0
58064000	- Fabrics consisting of warp without weft, assembled by means of an adhesive (bolducs)	35						0
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered							
58071000	- Woven	35						0

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
		date of accession	Final Bound rate				
58079000	- Other	35					0
5808	Brands in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted tassels, pompons and similar articles.						
58081000	- Brands in the piece	35					0
58089000	- Other	35					0
5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.						
58090000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	35					0
5810	Embroidery in the piece, in strips or in motifs.						
58101000	- Embroidery without visible ground	35					0
58109	- Other embroidery						
58109100	- Of cotton	35					0
58109200	- Of man-made fibres	35					0
58109900	- Of other textile materials	35					0
5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.						
58110000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	35					0
59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use						

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCS
5901	Textile fabrics coated with gum or amylicious substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas, buckram and similar stiffened textile fabrics of a kind used for flat foundations.						
59011000	- Textile fabrics coated with gum or amylicious substances, of a kind used for the outer covers of books or the like	40					0
59019000	- Other	40					0
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.						
59021000	- Of nylon or other polyamides	40					0
59022000	- Of polyesters	40					0
59023000	- Other	40					0
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.						
59031000	- With poly(vinyl chloride)	40					0
59032000	- With polyurethane	40					0
59039000	- Other	40					0
5904	Linoleum, whether or not cut to shape, floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.						
59041000	- Linoleum	40					0
59049000	- Other	40					0
5905	Textile wall coverings.						
59050000	Textile wall coverings	40					0
5906	Rubbersed textile fabrics other than those of heading 59.02.						
59061000	- Adhesive tape of a width not exceeding 20 cm	40					0
59069	- Other						
59069100	-- Knitted or crocheted	40					0
59069900	-- Other	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.							
59070000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	40						0
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.							
59080000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	40						0
5909	Textile hosepipe and similar textile tubing, with or without lining, armour or accessories of other materials.							
59090000	Textile hosepipe and similar textile tubing, with or without lining, armour or accessories of other materials.	40						0
5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.							
59100000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	40						0
5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.							
59111000	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber for covering weaving spindles (weaving beams)	40						0
59120000	- Bolting cloth, whether or not made up	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
59113	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)						
59113100	- Weighing less than 650 g/m2	40					0
59113200	- Weighing 650 g/m2 or more	40					0
59114000	- Straining cloth of a kind used in oil presses or the like, including that of human hair	40					0
59119000	- Other	40					0
60	Knitted or crocheted fabrics						
6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.						
60011000	- "Long pile" fabrics	40					0
60012	- Looped pile fabrics:						
60012100	- Of cotton	40					0
60012200	- Of man-made fibres	40					0
60012900	- Of other textile materials	40					0
60019	- Other:						
60019100	- Of cotton	40					0
60019200	- Of man-made fibres	40					0
60019900	- Of other textile materials	40					0
6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.						
60024000	- Containing by weight 5% or more of elastomeric yarn, but not containing rubber thread	40					0
60029000	- Other	40					0
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02						
60031000	- Of wool or fine animal hair	40					0
60032000	- Of cotton	40					0
60033000	- Of synthetic fibres	40					0
60034000	- Of artificial fibres	40					0
60039000	- Other	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	40						0
60041000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	40						0
60049000	- Other	40						0
6005	Warp-knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.							
60052	- Of cotton:							
60052100	- Unbleached or bleached	40						0
60052200	- Dyed	40						0
60052300	- Of yarns of different colours	40						0
60052400	- Printed	40						0
60053	- Of synthetic fibres:							
60053100	- Unbleached or bleached	40						0
60053200	- Dyed	40						0
60053300	- Of yarns of different colours	40						0
60053400	- Printed	40						0
60054	- Of artificial fibres:							
60054100	- Unbleached or bleached	40						0
60054200	- Dyed	40						0
60054300	- Of yarns of different colours	40						0
60054400	- Printed	40						0
60059000	- Other	40						0
6006	Other knitted or crocheted fabrics:							
60061000	- Of wool or fine animal hair	40						0
60062	- Of cotton:							
60062100	- Unbleached or bleached	40						0
60062200	- Dyed	40						0
60062300	- Of yarns of different colours	40						0
60062400	- Printed	40						0
60063	- Of synthetic fibres:							

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs ODCs
60063100	- Unbleached or bleached	40						0
60063200	- Dyed	40						0
60063300	- Of yarns of different colours	40						0
60063400	- Printed	40						0
60064	- Of artificial fibres.							
60064100	- Unbleached or bleached	40						0
60064200	- Dyed	40						0
60064300	- Of yarns of different colours	40						0
60064400	- Printed	40						0
60069000	- Other	40						0
61	Articles of apparel and clothing accessories, knitted or crocheted							
6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.							
61012000	- Of cotton	40						0
61013000	- Of man-made fibres	40						0
61019000	- Of other textile materials	40						0
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.							
61021000	- Of wool or fine animal hair	40						0
61022000	- Of cotton	40						0
61023000	- Of man-made fibres	40						0
61029000	- Of other textile materials	40						0
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted							
61031000	- Suits	40						0
61032	- Ensembles							
61032200	- Of cotton	40						0
61032300	- Of synthetic fibres	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
61032900	- Of other textile materials	40					0
61033	- Jackets and blazers:						
61033100	- Of wool or fine animal hair	40					0
61033200	- Of cotton	40					0
61033300	- Of synthetic fibres	40					0
61033900	- Of other textile materials	40					0
61034	- Trousers, bib and brace overalls, breeches and shorts:						
61034100	- Of wool or fine animal hair	40					0
61034200	- Of cotton	40					0
61034300	- Of synthetic fibres	40					0
61034900	- Of other textile materials	40					0
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.						
61041	- Suits:						
61041300	- Of synthetic fibres	40					0
61041900	- Of other textile materials	40					0
61042	- Ensembles:						
61042200	- Of cotton	40					0
61042300	- Of synthetic fibres	40					0
61042900	- Of other textile materials	40					0
61043	- Jackets and blazers:						
61043100	- Of wool or fine animal hair	40					0
61043200	- Of cotton	40					0
61043300	- Of synthetic fibres	40					0
61043900	- Of other textile materials	40					0
61044	- Dresses:						
61044100	- Of wool or fine animal hair	40					0
61044200	- Of cotton	40					0
61044300	- Of synthetic fibres	40					0
61044400	- Of artificial fibres	40					0
61044900	- Of other textile materials	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
61045	- Skirts and divided skirts:						
61045100	- Of wool or fine animal hair	40					0
61045200	- Of cotton	40					0
61045300	- Of synthetic fibres	40					0
61045900	- Of other textile materials	40					0
61046	- Trousers, bib and brace overalls, breeches and shorts:						
61046100	- Of wool or fine animal hair	40					0
61046200	- Of cotton	40					0
61046300	- Of synthetic fibres	40					0
61046900	- Of other textile materials	40					0
6105	Men's or boys' shirts, knitted or crocheted:						
61051000	- Of cotton	40					0
61052000	- Of man-made fibres	40					0
61059000	- Of other textile materials	40					0
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:						
61061000	- Of cotton	40					0
61062000	- Of man-made fibres	40					0
61069000	- Of other textile materials	40					0
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas; bathrobes, dressing gowns and similar articles, knitted or crocheted:						
61071	- Underpants and briefs:						
61071100	- Of cotton	40					0
61071200	- Of man-made fibres	40					0
61071900	- Of other textile materials	40					0
61072	- Nightshirts and pyjamas:						
61072100	- Of cotton	40					0
61072200	- Of man-made fibres	40					0
61072900	- Of other textile materials	40					0
61079	- Other:						
61079100	- Of cotton	40					0
61079900	- Of other textile materials	40					0

HS	Description	Bound rate at	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
		date of accession							
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.								
	- Slips and petticoats:								
61081									
61081100	- Of man-made fibres	40							0
61081900	- Of other textile materials	40							0
61082	Briefs and panties:								
61082100	- Of cotton	40							0
61082200	- Of man-made fibres	40							0
61082900	- Of other textile materials	40							0
61083	Nightdresses and pyjamas:								
61083100	- Of cotton	40							0
61083200	- Of man-made fibres	40							0
61083900	- Of other textile materials	40							0
61089	- Other:								
61089100	- Of cotton	40							0
61089200	- Of man-made fibres	40							0
61089900	- Of other textile materials	40							0
6109	T-shirts, singlets and other vests, knitted or crocheted.								
610910	- Of cotton								
61091010	-- Bearing Vanuatu designs, insignia, lettering or motifs applied by printing, screen printing or any other similar process	65							0
61091090	-- Other	40							0
61099000	- Of other textile materials	40							0
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.								
61101	- Of wool or fine animal hair:								
61101100	- Of wool	40							0
61101200	- Of Kashmir (cashmere) goats	40							0
61101900	- Other	40							0
61102000	- Of cotton	40							0
61103000	- Of man-made fibres	40							0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
61109000	- Of other textile materials	40						0
6111	Babies' garments and clothing accessories, knitted or crocheted.							
61112000	- Of cotton	40						0
61113000	- Of synthetic fibres	40						0
61119000	- Of other textile materials	40						0
6112	Track suits, ski suits and swimwear, knitted or crocheted.							
61121	- Track suits							
61121100	-- Of cotton	40						0
61121200	- Of synthetic fibres	40						0
61121900	- Of other textile materials	40						0
61122000	- Ski suits	40						0
61123	- Men's or boys' swimwear.							
61123100	- Of synthetic fibres	40						0
61123900	- Of other textile materials	40						0
61124	- Women's or girls' swimwear.							
61124100	- Of synthetic fibres	40						0
61124900	- Of other textile materials	40						0
6113	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.							
61130000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	40						0
6114	Other garments, knitted or crocheted.							
61142000	- Of cotton	40						0
61143000	- Of man-made fibres	40						0
61149000	- Of other textile materials	40						0
6115	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.							
61151000	- Graduated compression hosiery (for example, stockings for varicose veins)	40						0
61152	- Other panty hose and tights.							
61152100	- Of synthetic fibres, measuring per single yarn less than 67 decitex	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
61152200	- Of synthetic fibres, measuring per single yarn 67 decitex or more	40						0
61152900	- Of other textile materials	40						0
61153000	- Other women's full-length or knee-length hosiery, measuring per single yarn, less than 67 decitex	40						0
61159	- Other:							
61159400	- Of wool or fine animal hair	40						0
61159500	- Of cotton	40						0
61159600	- Of synthetic fibres	40						0
61159900	- Of other textile materials	40						0
6116	Gloves, mittens and mitts, knitted or crocheted							
61161000	- Impregnated, coated or covered with plastics or rubber	40						0
61169	- Other:							
61169100	- Of wool or fine animal hair	40						0
61169200	- Of cotton	40						0
61169300	- Of synthetic fibres	40						0
61169900	- Of other textile materials	40						0
6117	Other made up clothing accessories, knitted or crocheted, knitted or crocheted parts of garments or of clothing accessories							
61171000	- Shawls, scarves, mufflers, mantillas, veils and the like	40						0
61178000	- Other accessories	40						0
61179000	- Parts	40						0
62	Articles of apparel and clothing accessories, not knitted or crocheted							
6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.							
62011	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:							
62011100	- Of wool or fine animal hair	40						0
62011200	- Of cotton	40						0
62011300	- Of man-made fibres	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODGs
62011900	-Of other textile materials	40							0
62019	- Other								
62019100	- Of wool or fine animal hair	40							0
62019200	- Of cotton	40							0
62019300	- Of man-made fibres	40							0
62019900	- Of other textile materials	40							0
6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.								
62021	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:								
62021100	- Of wool or fine animal hair	40							0
62021200	- Of cotton	40							0
62021300	- Of man-made fibres	40							0
62021900	- Of other textile materials	40							0
62029	- Other								
62029100	- Of wool or fine animal hair	40							0
62029200	- Of cotton	40							0
62029300	- Of man-made fibres	40							0
62029900	- Of other textile materials	40							0
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).								
62031	- Suits								
62031100	- Of wool or fine animal hair	40							0
62031200	- Of synthetic fibres	40							0
62031900	- Of other textile materials	40							0
62032	- Ensembles:								
62032200	- Of cotton	40							0
62032300	- Of synthetic fibres	40							0
62032900	- Of other textile materials	40							0
62033	- Jackets and blazers:								
62033100	- Of wool or fine animal hair	40							0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
62033200	- Of cotton	40						0
62033300	- Of synthetic fibres	40						0
62033900	- Of other textile materials	40						0
62034	- Trousers, bib and brace overalls, breeches and shorts							
62034100	- Of wool or fine animal hair	40						0
62034200	- Of cotton	40						0
62034300	- Of synthetic fibres	40						0
62034900	- Of other textile materials	40						0
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)							
	- Suits:							
62041	-- Of wool or fine animal hair	40						0
62041100	-- Of wool or fine animal hair	40						0
62041200	-- Of cotton	40						0
62041300	-- Of synthetic fibres	40						0
62041900	-- Of other textile materials	40						0
62042	- Ensembles:							
62042100	- Of wool or fine animal hair	40						0
62042200	- Of cotton	40						0
62042300	- Of synthetic fibres	40						0
62042900	- Of other textile materials	40						0
62043	- Jackets and blazers:							
62043100	- Of wool or fine animal hair	40						0
62043200	- Of cotton	40						0
62043300	- Of synthetic fibres	40						0
62043900	- Of other textile materials	40						0
62044	- Dresses:							
62044100	- Of wool or fine animal hair	40						0
62044200	- Of cotton	40						0
62044300	- Of synthetic fibres	40						0
62044400	- Of artificial fibres	40						0
62044900	- Of other textile materials	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
62045	- Skirts and divided skirts							
62045100	- Of wool or fine animal hair	40						0
62045200	- Of cotton	40						0
62045300	- Of synthetic fibres	40						0
62045900	- Of other textile materials	40						0
62046	- Trousers, bib and brace overalls, breeches and shorts							
62046100	- Of wool or fine animal hair	40						0
62046200	- Of cotton	40						0
62046300	- Of synthetic fibres	40						0
62046900	- Of other textile materials	40						0
6205	- Men's or boys' shirts							
62052000	- Of cotton	40						0
62053000	- Of man-made fibres	40						0
62059000	- Of other textile materials	40						0
6206	- Women's or girls' blouses, shirts and shirt-blouses							
62061000	- Of silk or silk waste	40						0
62062000	- Of wool or fine animal hair	40						0
62063000	- Of cotton	40						0
62064000	- Of man-made fibres	40						0
62069000	- Of other textile materials	40						0
6207	- Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles							
62071	- Underpants and briefs							
62071100	- Of cotton	40						0
62071900	- Of other textile materials	40						0
62072	- Nightshirts and pyjamas							
62072100	- Of cotton	40						0
62072200	- Of man-made fibres	40						0
62072900	- Of other textile materials	40						0
62079	- Other							
62079100	- Of cotton	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
62079900	- Of other textile materials	40						0
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles.							
62081	- Slips and petticoats							0
62081100	- Of man-made fibres	40						0
62081900	- Of other textile materials	40						0
62082	- Nightdresses and pyjamas:							
62082100	- Of cotton	40						0
62082200	- Of man-made fibres	40						0
62082900	- Of other textile materials	40						0
62089	- Other:							
62089100	- Of cotton	40						0
62089200	- Of man-made fibres	40						0
62089900	- Of other textile materials	40						0
6209	Babies' garments and clothing accessories:							
62092000	- Of cotton	40						0
62093000	- Of synthetic fibres	40						0
62099000	- Of other textile materials	40						0
6210	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07:							
62101000	- Of fabrics of heading 56.02 or 56.03	40						0
62102000	- Other garments, of the type described in subheadings 6201.11 to 6201.19	40						0
62103000	- Other garments, of the type described in subheadings 6202.11 to 6202.19	40						0
62104000	- Other men's or boys' garments	40						0
62105000	- Other women's or girls' garments	40						0
6211	Track suits, ski suits and swimwear, other garments:							
62111	- Swimwear:							
62111100	- Men's or boys'	40						0
62111200	- Women's or girls'	40						0
62112000	- Ski suits	40						0
62113	- Other garments, men's or boys':							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
62113200	-Of cotton	40					0
62113300	-Of man-made fibres	40					0
62113900	-Of other textile materials	40					0
62114	-Other garments, women's or girls':						
62114100	-Of wool or fine animal hair	40					0
62114200	-Of cotton	40					0
62114300	-Of man-made fibres	40					0
62114900	-Of other textile materials	40					0
6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof whether or not knitted or crocheted						
62121000	- Brassieres	40					0
62122000	- Girdles and panty-girdles	40					0
62123000	- Corsets	40					0
62129000	- Other	40					0
6213	Handkerchiefs						
62132000	- Of cotton	40					0
62139000	- Of other textile materials	40					0
6214	Shawls, scarves, mufflers, mantillas, veils and the like						
62141000	-Of silk or silk waste	40					0
62142000	-Of wool or fine animal hair	40					0
62143000	-Of synthetic fibres	40					0
62144000	-Of artificial fibres	40					0
62149000	-Of other textile materials	40					0
6215	Ties, bow ties and cravats						
62151000	-Of silk or silk waste	40					0
62152000	-Of man-made fibres	40					0
62159000	-Of other textile materials	40					0
6216	Gloves, mittens and mitts						
62160000	Gloves, mittens and mitts	40					0
6217	Other made up clothing accessories, parts of garments or of clothing accessories, other than those of heading 62.12						

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
62171000	- Accessories	40						0
62179000	- Parts	40						0
63	Other made up textile articles, sets, worn clothing and worn textile articles, rags							
6301	Blankets and travelling rugs.							
63011000	- Electric blankets	40						0
63012000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	40						0
63013000	- Blankets (other than electric blankets) and travelling rugs, of cotton	40						0
63014000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	40						0
63019000	- Other blankets and travelling rugs	40						0
6302	Bed linen, table linen, toilet linen and kitchen linen.							
63021000	- Bed linen, knitted or crocheted	40						0
63022	- Other bed linen, printed:							
63022100	- - Of cotton	40						0
63022200	- - Of man-made fibres	40						0
63022900	- - Of other textile materials	40						0
63023	- Other bed linen:							
63023100	- - Of cotton	40						0
63023200	- - Of man-made fibres	40						0
63023900	- - Of other textile materials	40						0
63024000	- Table linen, knitted or crocheted	40						0
63025	- Other table linen:							
63025100	- - Of cotton	40						0
63025300	- - Of man-made fibres	40						0
63025900	- - Of other textile materials	40						0
63026000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	40						0
63029	- Other:							
63029100	- - Of cotton	40						0
63029300	- - Of man-made fibres	40						0
63029900	- - Of other textile materials	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
6303	Curtains (including drapes) and interpor blinds, curtain or bed valances							
63031	- Knitted or crocheted:							
63031200	- Of synthetic fibres	40						0
63031900	- Of other textile materials	40						0
63039	- Other:							
63039100	- Of cotton	40						0
63039200	- Of synthetic fibres	40						0
63039900	- Of other textile materials	40						0
6304	Other furnishing articles, excluding those of heading 94.04							
63041	- Bedspreads							
63041100	- Knitted or crocheted	40						0
63041900	- Other	40						0
63049	- Other:							
63049100	- Knitted or crocheted	40						0
63049200	- Not knitted or crocheted, of cotton	40						0
63049300	- Not knitted or crocheted, of synthetic fibres	40						0
63049900	- Not knitted or crocheted, of other textile materials	40						0
6305	Sacks and bags, of a kind used for the packing of goods							
63051000	- Of jute or of other textile bast fibres of heading 53.03	40						0
63052000	- Of cotton	40						0
63053	- Of man-made textile materials:							
63053200	- Flexible intermediate bulk containers	40						0
63053300	- Other, of polyethylene or polypropylene strip or the like	40						0
63053900	- Other	40						0
63059000	- Of other textile materials	40						0
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods							
63061	- Tarpaulins; awnings and sunblinds							
63061200	- Of synthetic fibres	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
63061900	- Of other textile materials	40						0
63062	- Tents							
63062200	- Of synthetic fibres	40						0
63062900	- Of other textile materials	40						0
63063000	- Sails	40						0
63064000	- Pneumatic mattresses	40						0
63069	- Other							
63069100	- Of cotton	40						0
63069900	- Of other textile materials	40						0
6307	Other made up articles including dress patterns							
63071000	- Floor cloths, dish cloths, dusters and similar cleaning cloths	40						0
63072000	- Life-jackets and life-belts	40						0
63079000	- Other	40						0
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale							
63080000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	40						0
6309	Worn clothing and other worn articles							
63090000	Worn clothing and other worn articles	40				NZ		0
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials							
63101000	- Sorted	40						0
63109000	- Other	40						0
64	Footwear, gaiters and the like, parts of such articles							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes							
64011000	- Footwear incorporating a protective metal toe-cap	40						0
64019	- Other footwear							
64019200	- Covering the ankle but not covering the knee	40						0
64019900	- Other	40						0
6402	Other footwear with outer soles and uppers of rubber or plastics							
64021	- Sports footwear							
64021200	- Ski boots, cross-country ski footwear and snowboard boots	40						0
64021900	- Other	40						0
64022000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	40						0
64029	- Other footwear							
64029100	- Covering the ankle	40						0
64029900	- Other	40						0
6403	Footwear with outer soles of rubber, plastics, leather or composition, leather and uppers of leather							
64031	- Sports footwear							
64031200	- Ski boots, cross-country ski footwear and snowboard boots	40				NZ		0
64031900	- Other	40				NZ		0
64032000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	40				NZ		0
64034000	- Other footwear incorporating a protective metal toe-cap	40				NZ		0
64035	- Other footwear with outer soles of leather							
64035100	- Covering the ankle	40				NZ		0
64035900	- Other	15				NZ		0
64039	- Other footwear							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
64039100	- Covering the ankle	40				NZ		0
64039900	- Other	40				NZ		0
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.							
64041	- Footwear with outer soles of rubber or plastics							
64041100	- Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like.	40						0
64041900	- Other	40						0
64042000	- Footwear with outer soles of leather or composition leather	40						0
6405	Other footwear.							
64051000	- With uppers of leather or composition leather	40						0
64052000	- With uppers of textile materials	40						0
64059000	- Other	40						0
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles), removable in-soles, heel cushions and similar articles, gaiters, leggings and similar articles, and parts thereof.							
64061000	- Uppers and parts thereof, other than stiffeners	40						0
64062000	- Outer soles and heels of rubber or plastics	40						0
64069	- Other							
64069100	- Of wood	40						0
64069900	- Of other materials	40						0
65	Headgear and parts thereof.							
6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims, plateaux and manchons (including slit manchons), of felt.							
65010000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims, plateaux and manchons (including slit manchons), of felt.	40						0

HS	Description	Bound rate at	Final	Present	Concession first	
		date of	Bound			concession
		accession	rate	established	GATT Schedule	
				INR	Earlier INRs	
					ODCs	
6502	Hat shapes, plaited or made by assembling strips of any material, neither blocked to shape nor with made brims nor lined nor trimmed					
65020000	Hat shapes, plaited or made by assembling strips of any material, neither blocked to shape nor with made brims nor lined nor trimmed	40				0
6504	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed					
65040000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	40				0
6505	Hats and other headgear, knitted or crocheted or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed					
65051000	- Hair-nets	40				0
65059000	- Other	40				0
6506	Other headgear, whether or not lined or trimmed					
65061000	- Safety headgear	40				0
65069	- Other					
65069100	- Of rubber or of plastics	40				0
65069900	- Of other materials	40				0
6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps for headgear					
65070000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps for headgear	40				0
66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding crops and parts thereof					
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)					
66011000	- Garden or similar umbrellas	40				0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCS
66019	- Other							
66019100	- Having a telescopic shaft	40						0
66019900	- Other	40						0
6602	Walking sticks, seat sticks, whips, riding crops and the like							
66020000	Walking sticks, seat sticks, whips, riding crops and the like	40						0
6603	Parts, trimmings and accessories of articles of heading 66.01 or 66.02							
66032000	- Umbrella frames, including frames mounted on shafts (sticks)	40						0
66039000	- Other	40						0
67	Prepared feathers and down and articles made of feathers or of down, artificial flowers, articles of human hair							
6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes)							
67010000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes)	40						0
6702	Artificial flowers, foliage and fruit and parts thereof, articles made of artificial flowers, foliage or fruit							
67021000	- Of plastics	40						0
67029000	- Of other materials	40						0
6703	Human hair, dressed, thinned, bleached or otherwise worked, wool or other animal hair or other textile materials, prepared for use in making wigs or the like							
67030000	Human hair, dressed, thinned, bleached or otherwise worked, wool or other animal hair or other textile materials, prepared for use in making wigs or the like	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
6704	Wigs, false beards, eyebrows and eyelashes, switches, and the like, of human or animal hair, or of textile materials, articles of human hair not elsewhere specified or included.							
67041	- Of synthetic textile materials							
67041100	- Complete wigs	40						0
67041900	- Other	40						0
67042000	- Of human hair	40						0
67049000	- Of other materials	40						0
68	Articles of stone, plaster, cement, asbestos, mica or similar materials							
6801	Setts, curbstones and flagstones, of natural stone (except slate)							
68010000	Setts, curbstones and flagstones, of natural stone (except slate)	40						0
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing, artificially coloured granules, chippings and powder, of natural stone (including slate)							
68021000	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm, artificially coloured granules, chippings and powder	40						0
68022	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface							
68022100	- Marble, travertine and alabaster	40						0
68022300	- Granite	40						0
68022900	- Other stone	40						0
68029	- Other							
68029100	- Marble, travertine and alabaster	40						0
68029200	- Other calcareous stone	40						0
68029300	- Granite	40						0
68029900	- Other stone	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present Concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
6803	Worked slate and articles of slate or of agglomerated slate						
68030000	Worked slate and articles of slate or of agglomerated slate	40					0
6804	Milstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials						
68041000	- Milstones and grindstones for milling, grinding or pulping	40					0
68042	- Other milstones, grindstones, grinding wheels and the like						
68042100	- Of agglomerated synthetic or natural diamond	40					0
68042200	- Of other agglomerated abrasives or of ceramics	40					0
68042300	- Of natural stone	40					0
68043000	- Hand sharpening or polishing stones	40					0
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up						
68051000	- On a base of woven textile fabric only	40					0
68052000	- On a base of paper or paperboard only	40					0
68053000	- On a base of other materials	40					0
6806	Slag wool, rock wool and similar mineral wools, extruded vermiculite, expanded clays, foamed slag and similar expanded mineral materials, mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12, or of Chapter 69						
68061000	- Slag wool, rock wool and similar mineral wools (including mixtures thereof), in bulk, sheets or rolls	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
68062000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	40						0
68069000	- Other	40						0
6807	Articles of asphalt or of similar material (for example: petroleum bitumen or coal tar pitch)							
68071000	- In rolls	40						0
68079000	- Other	40						0
6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders							
68080000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	40						0
6809	Articles of plaster or of compositions based on plaster							
68091	- Boards, sheets, panels, tiles and similar articles, not ornamented							
68091100	- Faced or reinforced with paper or paperboard only	40						0
68091900	- Other	40						0
68099000	- Other articles	40						0
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced							
68101	- Tiles, flagstones, bricks and similar articles							
68101100	- Building blocks and bricks	40						0
68101900	- Other	40						0
68109	- Other articles							
68109100	- Prefabricated structural components for building or civil engineering	40						0
68109900	- Other	40						0
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like							
68114000	- Containing asbestos	40						0

NZ

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCS
68118	- Not containing asbestos							
68118100	- Corrugated sheets	40				NZ		0
68118200	- Other sheets, panels, tiles and similar articles	40				NZ		0
68118300	- Tubes, pipes and tube or pipe fittings	40				NZ		0
68118900	- Other articles	40				NZ		0
6812	Fabricated asbestos fibres, mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate, articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.							
68128000	- Of crocidolite	40						0
68129	- Other							
68129100	- Clothing, clothing accessories, footwear and headgear	40						0
68129200	- Paper, millboard and felt	40						0
68129300	- Compressed asbestos fibres, jointing, in sheets or rolls	40						0
68129900	- Other	40						0
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.							
68132000	- Containing asbestos	40						0
68138	- Not containing asbestos							
68138100	- Brake linings and pads	40						0
68138900	- Other	40						0
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.							
68141000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	40						0
68149000	- Other	40						0

HS	Description	Bound rate at	Final	Implementation	Present	Concession first	Earlier INRs ODCs
		date of	Bound		concession	Incorporated in a	
		accession	rate		established	GATT Schedule	
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat) not elsewhere specified or included						
68151000	- Non-electrical articles of graphite or other carbon	40					0
68152000	- Articles of peat	40					0
68159	- Other articles						
68159100	- Containing magnesite, dolomite or chromite	40					0
68159900	- Other	40					0
69	Ceramic products						
6901	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths						
69010000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	40					0
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths						
69021000	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	40					0
69022000	- Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	40					0
69029000	- Other	40					0
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths						
69031000	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
69032000	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	40						0
69039000	- Other	40						0
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like							
69041000	- Building bricks	40						0
69049000	- Other	40						0
6905	Roofing tiles, chimney pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods							
69051000	- Roofing tiles	40						0
69059000	- Other	40						0
6906	Ceramic pipes, conduits, gutters and pipe fittings							
69060000	Ceramic pipes, conduits, gutters and pipe fittings	40						0
6907	Unglazed ceramic flags and paving, hearth or wall tiles, glazed ceramic mosaic cubes and the like, whether or not on a backing							
69071000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	40						0
69079000	- Other	40						0
6908	Glazed ceramic flags and paving, hearth or wall tiles, glazed ceramic mosaic cubes and the like, whether or not on a backing							
69081000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	40						0
69089000	- Other	40						0
6909	Ceramic wares for laboratory, chemical or other technical uses, ceramic troughs, tubs and similar receptacles of a kind used in agriculture, ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods							
69091	- Ceramic wares for laboratory, chemical or other technical uses							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
69091100	-Of porcelain or china	40						0
69091200	-Articles having a hardness equivalent to 9 or more on the Mohs scale	40						0
69091900	-Other	40						0
69099000	-Other	40						0
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures							
69101000	-Of porcelain or china	40						0
69109000	-Other	40						0
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china							
69111000	-Tableware and kitchenware	40						0
69119000	-Other	40						0
6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china							
69120000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	40						0
6913	Statuettes and other ornamental ceramic articles							
69131000	-Of porcelain or china	40						0
69139000	-Other	40						0
6914	Other ceramic articles							
69141000	-Of porcelain or china	40						0
69149000	-Other	40						0
70	Glass and glassware							
7001	Cullet and other waste and scrap of glass; glass in the mass							
70010000	Cullet and other waste and scrap of glass; glass in the mass	40						0
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked							
70021000	Balls	40						0
70022000	Rods	40						0

HS	Description	Bound rate at	Final	Implementation	Present	Concession first		
		date of	Bound		concession		incorporated in a	
		accession	rate		established	GATT Schedule	Earlier INRs	ODCs
70023	Tubes							
70023100	- Of fused quartz or other fused silica	40						0
70023200	- Of other glass having a linear coefficient of expansion not exceeding 5 x 10 ⁻⁶ per Kelvin within a temperature range of 0 °C to 300 °C	40						0
70023900	- Other	40						0
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked							
70031	- Non-wired sheets							
70031200	- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	40						0
70031900	- Other	40						0
70032000	- Wired sheets	40						0
70033000	- Profiles	40						0
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked							
70042000	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	40						0
70049000	- Other glass	40						0
7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked							
70051000	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	40						0
70052	- Other non-wired glass							
70052100	- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	40						0
70052900	- Other	40						0
70053000	- Wired glass	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GA-TT Schedule	Earlier INRs/ODCs
7006	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	40						0
70060000	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	40						0
7007	Safety glass, consisting of toughened (tempered) or laminated glass.							
70071	- Toughened (tempered) safety glass.							
70071100	- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	40						0
70071900	- Other	40						0
70072	- Laminated safety glass.							
70072100	- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	40						0
70072900	- Other	40						0
7008	Multiple-walled insulating units of glass.							
70080000	Multiple-walled insulating units of glass.	40						0
7009	Glass mirrors, whether or not framed, including rear-view mirrors.							
70091000	- Rear-view mirrors for vehicles	40						0
70099	- Other							
70099100	- Unframed	40						0
70099200	- Framed	40						0
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.							
70101000	- Ampoules	40						0
70102000	- Stoppers, lids and other closures	40						0
70109000	- Other	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof without fittings, for electric lamps, cathode-ray tubes or the like							
70111000	- For electric lighting	40						0
70112000	- For cathode-ray tubes	40						0
70119000	- Other	40						0
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration, or similar purposes (other than that of heading 70.10 or 70.18)							
70131000	- Of glass-ceramics	40						0
70132	- Stemware drinking glasses, other than of glass-ceramics							
70132200	- Of lead crystal	40						0
70132800	- Other	40						0
70133	- Other drinking glasses, other than of glass-ceramics							
70133300	- Of lead crystal	40						0
70133700	- Other	40						0
70134	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics							
70134100	- Of lead crystal	40						0
70134200	- Of glass having a linear coefficient of expansion not exceeding 5×10^{-5} per Kelvin within a temperature range of 0 °C to 300 °C	40						0
70134900	- Other	40						0
70139	- Other glassware							
70139100	- Of lead crystal	40						0
70139900	- Other	40						0
7014	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked							
70140000	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
7015	Clock or watch glasses and similar glasses glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked, hollow glass spheres and their segments, for the manufacture of such glasses.						
70151000	- Glasses for corrective spectacles	40					0
70159000	- Other	40					0
7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like, multicellular or foam glass in blocks, panels, plates, shells or similar forms.						
70161000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	40					0
70169000	- Other	40					0
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.						
70171000	- Of fused quartz or other fused silica	40					0
70172000	- Of other glass having a linear coefficient of expansion not exceeding 5 x 10 ⁻⁶ per Kelvin within a temperature range of 0 °C to 300 °C	40					0
70179000	- Other	40					0
7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp- worked glass, other than imitation jewellery glass microspheres not exceeding 1 mm in diameter.						
70181000	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	40					0
70182000	- Glass microspheres not exceeding 1 mm in diameter	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
70189000	- Other	40						0
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)							
70191	- Silvers, rovings, yarn and chopped strands:							0
70191100	- Chopped strands of a length of not more than 50 mm	40						0
70191200	- Rovings	40						0
70191900	- Other	40						0
70193	Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products							
70193100	- Mats	40						0
70193200	- Thin sheets (voiles)	40						0
70193900	- Other	40						0
70194000	- Woven fabrics or rovings	40						0
70195	- Other woven fabrics:							
70195100	- Of a width not exceeding 30 cm	40						0
70195200	- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² of filaments measuring per single yarn not more than 136 tex	40						0
70195900	- Other	40						0
70199000	- Other	40						0
7020	Other articles of glass							
70200000	Other articles of glass	40						0
71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof, imitation jewellery, coin							
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport							
71011000	- Natural pearls	65						0
71012	- Cultured pearls							
71012100	- Unworked	65						0
71012200	- Worked	65						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
7102	Diamonds, whether or not worked, but not mounted or set							
71021000	- Unsorted	65						0
71022	- Industrial:							
71022100	- Unworked or simply sawn, cleaved or bruted	65						0
71022900	- Other	65						0
71023	- Non-industrial:							
71023100	- Unworked or simply sawn, cleaved or bruted	65						0
71023900	- Other	65						0
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set, ungraded precious stones (other than diamonds) and semi-precious stones temporarily strung for convenience of transport.							
71031000	- Unworked or simply sawn or roughly shaped	65						0
71039	- Otherwise worked:							
71039100	- Rubies, sapphires and emeralds	65						0
71039900	- Other	65						0
7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set, ungraded synthetic or reconstructed precious or semi-precious stones temporarily strung for convenience of transport.							
71041000	- Piezo-electric quartz	65						0
71042000	- Other: unworked or simply sawn or roughly shaped	65						0
71049000	- Other	65						0
7105	Dust and powder of natural or synthetic precious or semi-precious stones.							
71051000	- Of diamonds	65						0
71059000	- Other	65						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Earlier INRs	ODCs
7106	Silver (including silver plated with gold or platinum); unwrought or in semi-manufactured forms, or in powder form.							
71061000	- Powder	65						0
71069	- Other:							
71069100	- Unwrought	65						0
71069200	- Semi-manufactured	65						0
7107	Base metals clad with silver; not further worked than semi-manufactured							
71070000	Base metals clad with silver; not further worked than semi-manufactured	65						0
7108	Gold (including gold plated with platinum); unwrought or in semi-manufactured forms, or in powder form.							
71081	- Non-monetary							
71081100	- Powder	65						0
71081200	- Other unwrought forms	65						0
71081300	- Other semi-manufactured forms	65						0
71082000	- Monetary	65						0
7109	Base metals or silver, clad with gold; not further worked than semi-manufactured.							
71090000	Base metals or silver, clad with gold; not further worked than semi-manufactured	65						0
7110	Platinum; unwrought or in semi-manufactured forms, or in powder form.							
71101	- Platinum:							
71101100	- Unwrought or in powder form	65						0
71101900	- Other	65						0
71102	- Palladium:							
71102100	- Unwrought or in powder form	65						0
71102900	- Other	65						0
71103	- Rhodium:							
71103100	- Unwrought or in powder form	65						0
71103900	- Other	65						0
71104	- Indium, osmium and ruthenium:							
71104100	- Unwrought or in powder form	65						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
71104900	- Other	65						0
7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured							
71110000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	65						0
7112	Waste and scrap of precious metal or of metal clad with precious metal, other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.							
71123000	- Ash containing precious metal or precious metal compounds	65						0
71129	- Other							
71129100	- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	65						0
71129200	- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	65						0
71129900	- Other	65						0
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal							
71131	- Of precious metal, whether or not plated or clad with precious metal							
71131100	- Of silver, whether or not plated or clad with other precious metal	65						0
71131900	- Of other precious metal, whether or not plated or clad with precious metal	65				AU		0
71132000	- Of base metal clad with precious metal	65						0
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal							
71141	- Of precious metal, whether or not plated or clad with precious metal							
71141100	- Of silver, whether or not plated or clad with other precious metal	65						0
71141900	- Of other precious metal, whether or not plated or clad with precious metal	65						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
71142000	-Of base metal clad with precious metal	65					0
7115	Other articles of precious metal or of metal clad with precious metal						
71151000	-Catalysts in the form of wire cloth or grill, of platinum	65					0
71159000	-Other	65					0
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)						
71161000	-Of natural or cultured pearls	65					0
71162000	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	65					0
7117	Imitation jewellery						
71171	-Of base metal, whether or not plated with precious metal						
71171100	-Cuff-links and studs	65					0
71171900	-Other	65					0
71179000	-Other	65					0
7118	Coin						
71181000	-Coin (other than gold coin), not being legal tender	40					0
71189000	-Other	40					0
72	Iron and steel						
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms						
72011000	-Non-alloy pig iron containing by weight 0.5% or less of phosphorus	40					0
72012000	-Non-alloy pig iron containing by weight more than 0.5% of phosphorus	40					0
72015000	-Alloy pig iron, spiegeleisen	40					0
7202	Ferro-alloys						
72021	-Ferro-manganese						
72021100	-Containing by weight more than 2% of carbon	40					0
72021900	-Other	40					0
72022	-Ferro-silicon						

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
72022100	- Containing by weight more than 55% of silicon	40						0
72022900	- Other	40						0
72023000	- Ferro-silico-manganese	40						0
72024	- Ferro-chromium							
72024100	- Containing by weight more than 4% of carbon	40						0
72024900	- Other	40						0
72025000	- Ferro-silico-chromium	40						0
72026000	- Ferro-nickel	40						0
72027000	- Ferro-molybdenum	40						0
72028000	- Ferro-tungsten and ferro-silico-tungsten	40						0
72029	- Other							
72029100	- Ferro-titanium and ferro-silico-titanium	40						0
72029200	- Ferro-vanadium	40						0
72029300	- Ferro-niobium	40						0
72029900	- Other	40						0
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94% in lumps, pellets or similar forms							
72031000	- Ferrous products obtained by direct reduction of iron ore	40						0
72039000	- Other	40						0
7204	Ferrous waste and scrap, remelting scrap ingots of iron or steel							
72041000	- Waste and scrap of cast iron	40						0
72042	- Waste and scrap of alloy steel							
72042100	- Of stainless steel	40						0
72042900	- Other	40						0
72043000	- Waste and scrap of turned iron or steel	40						0
72044	- Other waste and scrap							
72044100	- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
72044900	- Other	40						0
72045000	- Remelting scrap ingots	40						0
7205	Granules and powders of pig iron, spiegelisen, iron or steel							
72051000	- Granules	40						0
72052	- Powders	40						0
72052100	- Of alloy steel	40						0
72052900	- Other	40						0
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03)							
72061000	- Ingots	40						0
72069000	- Other	40						0
7207	Semi-finished products of iron or non-alloy steel							
72071	- Containing by weight less than 0.25% of carbon							
72071100	- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	40						0
72071200	- Other, of rectangular (other than square) cross-section	40						0
72071900	- Other	40						0
72072000	- Containing by weight 0.25% or more of carbon	40						0
7208	Flat-rolled products of iron or non-alloy steel of a width of 600 mm or more, hot-rolled, not clad, plated or coated							
72081000	- In coils, not further worked than hot-rolled, with patterns in relief	40				NZ		0
72082	- Other, in coils, not further worked than hot-rolled, pickled							
72082500	- Of a thickness of 4.75 mm or more	40				NZ		0
72082600	- Of a thickness of 3 mm or more but less than 4.75 mm	40				NZ		0
72082700	- Of a thickness of less than 3 mm	40				NZ		0
72083	- Other, in coils, not further worked than hot-rolled							

HS	Description	Bound rate at	Implementation	Present	Concession first	
		date of accession		concession established	incorporated in a	Earlier INRs ODGs
		Final Bound rate		INR	GATT Schedule	
72083600	- Of a thickness exceeding 10 mm	40		NZ		0
72083700	- Of a thickness of 4.75 mm or more but not exceeding 10 mm	40		NZ		0
72083800	- Of a thickness of 3 mm or more but less than 4.75 mm	40		NZ		0
72083900	- Of a thickness of less than 3 mm	40		NZ		0
72084000	- Not in coils, not further worked than hot-rolled, with patterns in relief	40		NZ		0
72085	- Other, not in coils, not further worked than hot-rolled					
72085100	- Of a thickness exceeding 10 mm	40		NZ		0
72085200	- Of a thickness of 4.75 mm or more but not exceeding 10 mm	40		NZ		0
72085300	- Of a thickness of 3 mm or more but less than 4.75 mm	40		NZ		0
72085400	- Of a thickness of less than 3 mm	40		NZ		0
72089000	- Other	40		NZ		0
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or					
72091	- In coils, not further worked than cold-rolled (cold-reduced)					
72091500	- Of a thickness of 3 mm or more	40				0
72091600	- Of a thickness exceeding 1 mm but less than 3 mm	40				0
72091700	- Of a thickness of 0.5 mm or more but not exceeding 1 mm	40				0
72091800	- Of a thickness of less than 0.5 mm	40				0
72092	- Not in coils, not further worked than cold-rolled (cold-reduced)					
72092500	- Of a thickness of 3 mm or more	40				0
72092600	- Of a thickness exceeding 1 mm but less than 3 mm	40				0
72092700	- Of a thickness of 0.5 mm or more but not exceeding 1 mm	40				0
72092800	- Of a thickness of less than 0.5 mm	40				0
72099000	- Other	40				0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated						
72101	- Plated or coated with tin:						
72101100	- Of a thickness of 0.5 mm or more	20			JP,NZ		0
72101200	- Of a thickness of less than 0.5 mm	20			JP,NZ		0
72102000	- Plated or coated with lead, including ternary plate	20			JP,NZ		0
72103000	- Electrolytically plated or coated with zinc	20			JP,NZ		0
72104	- Otherwise plated or coated with zinc:						
72104100	- Corrugated	20					
72104900	- Other	20			JP,NZ		0
72105000	- Plated or coated with chromium oxides or with chromium and chromium oxides	20			JP,NZ		0
72106	- Plated or coated with aluminium:				NZ		0
72106100	- Plated or coated with aluminium-zinc alloys	20			NZ		0
72106900	- Other	20			NZ		0
72107000	- Painted, varnished or coated with plastics	20			NZ,AU		0
72109000	- Other	20			NZ,AU		0
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated:						
72111	- Not further worked than hot-rolled:						
72111300	- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm, and a thickness of not less than 4 mm, not in coils and without patterns in relief	40					0
72111400	- Other, of a thickness of 4.75 mm or more	40					0
72111900	- Other	40					0
72112	- Not further worked than cold-rolled (cold-reduced):						
72112300	- Containing by weight less than 0.25% of carbon	40					0
72112900	- Other	40					0
72119000	- Other	40					0
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated						

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
72121000	- Plated or coated with tin	40						0
72122000	- Electrolytically plated or coated with zinc	40						0
72123000	- Otherwise plated or coated with zinc	40						0
72124000	- Painted, varnished or coated with plastics	40						0
72125000	- Otherwise plated or coated	40						0
72126000	- Clad	40						0
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.							
72131000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	40						0
72132000	- Other, of free-cutting steel	40						0
72139	- Other							
72139100	- Of circular cross-section measuring less than 14 mm in diameter	40						0
72139900	- Other	40						0
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling							
72141000	- Forged	40				NZ		0
72142000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	40				NZ		0
72143000	- Other, of free-cutting steel	40				NZ		0
72149	- Other							
72149100	- Of rectangular (other than square) cross-section	40				NZ		0
72149900	- Other	40				NZ		0
7215	Other bars and rods of iron or non-alloy steel							
72151000	- Of free-cutting steel, not further worked than cold-formed or cold-finished	40						0
72155000	- Other, not further worked than cold-formed or cold-finished	40						0
72159000	- Other	40						0
7216	Angles, shapes and sections of iron or non-alloy steel							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
72161000	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	40	40					0
72162	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm.							
72162100	- L sections	40	40					0
72162200	- T sections	40	40					0
72163	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more							
72163100	- U sections	40	40					0
72163200	- I sections	40	40					0
72163300	- H sections	40	40					0
72164000	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	40	40					0
72165000	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	40	40					0
72166	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:							
72166100	- Obtained from flat-rolled products	40	40					0
72166900	- Other	40	40					0
72169	- Other							
72169100	- Cold-formed or cold-finished from flat-rolled products	40	40					0
72169900	- Other	40	40					0
7217	- Wire of iron or non-alloy steel.							
72171000	- Not plated or coated, whether or not polished	40	40					0
72172000	- Plated or coated with zinc	40	40					0
72173000	- Plated or coated with other base metals	40	40					0
72179000	- Other	40	40					0
7218	- Stainless steel in ingots or other primary forms, semi-finished products of stainless steel							
72181000	- Ingots and other primary forms	40	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
72189	- Other							
72189100	- Of rectangular (other than square) cross-section	40						0
72189900	- Other	40						0
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more							
72191	- Not further worked than hot-rolled, in coils:							
72191100	- Of a thickness exceeding 10 mm	40						0
72191200	- Of a thickness of 4.75 mm or more but not exceeding 10 mm	40						0
72191300	- Of a thickness of 3 mm or more but less than 4.75 mm	40						0
72191400	- Of a thickness of less than 3 mm	40						0
72192	- Not further worked than hot-rolled, not in coils:							
72192100	- Of a thickness exceeding 10 mm	40						0
72192200	- Of a thickness of 4.75 mm or more but not exceeding 10 mm	40						0
72192300	- Of a thickness of 3 mm or more but less than 4.75 mm	40						0
72192400	- Of a thickness of less than 3 mm	40						0
72193	- Not further worked than cold-rolled (cold-reduced):							
72193100	- Of a thickness of 4.75 mm or more	40						0
72193200	- Of a thickness of 3 mm or more but less than 4.75 mm	40						0
72193300	- Of a thickness exceeding 1 mm but less than 3 mm	40						0
72193400	- Of a thickness of 0.5 mm or more but not exceeding 1 mm	40						0
72193500	- Of a thickness of less than 0.5 mm	40						0
72199000	- Other	40						0
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm							
72201	- Not further worked than hot-rolled:							
72201100	- Of a thickness of 4.75 mm or more	40						0
72201200	- Of a thickness of less than 4.75 mm	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODGs
72202000	- Not further worked than cold-rolled (cold-reduced)	40						0
72209000	- Other	40						0
7221	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel							
72210000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	40						0
7222	Other bars and rods of stainless steel, angles, shapes and sections of stainless steel							
72221	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded							
72221100	- Of circular cross-section	40						0
72221900	- Other	40						0
72222000	- Bars and rods, not further worked than cold-formed or cold-finished	40						0
72223000	- Other bars and rods	40						0
72224000	- Angles, shapes and sections	40						0
7223	Wire of stainless steel							
72230000	Wire of stainless steel	40						0
7224	Other alloy steel in ingots or other primary forms, semi-finished products of other alloy steel							
72241000	- Ingots and other primary forms	40						0
72249000	- Other	40						0
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more							
72251	- Of silicon-electrical steel							
72251100	- Grain-oriented	40						0
72251900	- Other	40						0
72253000	- Other, not further worked than hot-rolled, in coils	40						0
72254000	- Other, not further worked than hot-rolled, not in coils	40						0
72255000	- Other, not further worked than cold-rolled (cold-reduced)	40						0
72259	- Other							
72259100	- Electrolytically plated or coated with zinc	40						0

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate			GATT Schedule	Earlier INRs ODCs
7259200	- Otherwise plated or coated with zinc	40					0
7259900	- Other	40					0
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm.						
72261	- Of silicon-electrical steel:						
72261100	- Grain-oriented	40					0
72261900	- Other	40					0
72262000	- Of high speed steel	40					0
72269	- Other						
72269100	- Not further worked than hot-rolled	40					0
72269200	- Not further worked than cold-rolled (cold-reduced)	40					0
72269900	- Other	40					0
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel						
72271000	- Of high speed steel	40					0
72272000	- Of silicon-manganese steel	40					0
72279000	- Other	40					0
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel						
72281000	- Bars and rods, of high speed steel	40					0
72282000	- Bars and rods, of silicon-manganese steel	40					0
72283000	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	40					0
72284000	- Other bars and rods, not further worked than forged	40					0
72285000	- Other bars and rods, not further worked than cold-formed or cold-finished	40					0
72286000	- Other bars and rods	40					0
72287000	- Angles, shapes and sections	40					0
72288000	- Hollow drill bars and rods	40					0
7229	Wire of other alloy steel						
72292000	- Of silicon-manganese steel	40					0
72299000	- Other	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established INR	Concession first incorporated in a G.A.T.I. Schedule	Earlier INRs ODCs
73	Articles of iron or steel						
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements, welded angles, shapes and sections, of iron or steel	40					0
73011000	- Sheet piling	40					0
73012000	- Angles, shapes and sections	40					0
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for joining or fixing rails.						
73021000	- Rails	40					0
73023000	- Switch blades, crossing frogs, point rods and other crossing pieces	40					0
73024000	- Fish-plates and sole plates	40					0
73029000	- Other	40					0
7303	Tubes, pipes and hollow profiles, of cast iron.						
73030000	Tubes, pipes and hollow profiles, of cast iron.	40					0
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel						
73041	- Line pipe of a kind used for oil or gas pipelines	40					0
73041100	- Of stainless steel	40					0
73041900	- Other	40					0
73042	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas						
73042200	- Drill pipe of stainless steel	40					0
73042300	- Other drill pipe	40					0
73042400	- Other of stainless steel	40					0
73042900	- Other	40					0
73043	- Other of circular cross-section, of iron or non-alloy steel						
73043100	- Cold-drawn or cold-rolled (cold-reduced)	40					0
73043900	- Other	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GAT Schedule	Earlier INRs	ODCs
73044	-Other, of circular cross-section, of stainless steel								0
73044100	-Cold-drawn or cold-rolled (cold-reduced)	40							0
73044900	-Other	40							0
73045	-Other, of circular cross-section, of other alloy steel								0
73045100	-Cold-drawn or cold-rolled (cold-reduced)	40							0
73045900	-Other	40							0
73049000	-Other	40							0
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.								0
73051	-Line pipe of a kind used for oil or gas pipelines								0
73051100	-Longitudinally submerged arc welded	40							0
73051200	-Other, longitudinally welded	40							0
73051900	-Other	40							0
73052000	-Casing of a kind used in drilling for oil or gas	40							0
73053	-Other, welded								0
73053100	-Longitudinally welded	40							0
73053900	-Other	40							0
73059000	-Other	40							0
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel								0
73061	-Line pipe of a kind used for oil or gas pipelines								0
73061100	-Welded, of stainless steel	40							0
73061900	-Other	40							0
73062	-Casing and tubing of a kind used in drilling for oil or gas								0
73062100	-Welded, of stainless steel	40							0
73062900	-Other	40							0
73063000	-Other, welded, of circular cross-section, of iron or non-alloy steel	40							0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
73064000	- Other welded of circular cross-section, of stainless steel	40				JP, NZ		0
73065000	- Other welded of circular cross-section, of other alloy steel	40				JP, NZ		0
73066	- Other welded of non-circular cross-section							
73066100	- Of square or rectangular cross-section	40				JP, NZ		0
73066900	- Of other non-circular cross-section	40				JP, NZ		0
73069000	- Other	40				JP, NZ		0
7307	Tube or pipe fittings (for example couplings, elbows, sleeves), of iron or steel.							
73071	- Cast fittings	40						
73071100	- Of non-malleable cast iron	40						
73071900	- Other	40						
73072	- Other, of stainless steel:							
73072100	- Flanges	40						
73072200	- Threaded elbows, bends and sleeves	40						
73072300	- Butt welding fittings	40						
73072900	- Other	40						
73079	- Other:							
73079100	- Flanges	40						
73079200	- Threaded elbows, bends and sleeves	40						
73079300	- Butt welding fittings	40						
73079900	- Other	40						
7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, lock gates, towers, lattice masts, roofs, roofing frame works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns) of iron or steel (plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures) of iron or steel							
73081000	- Bridges and bridge sections	40				JP, NZ		0
73082000	- Towers and lattice masts	40				JP, NZ		0
73083000	- Doors, windows and their frames and thresholds for doors	40				JP, NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
73084000	- Equipment for scaffolding, shuffling, propping or pitpropping	40				JP, NZ		0
73089000	- Other	40				JP, NZ		0
7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment							
73090000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	40						0
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment							
73101000	- Of a capacity of 50 l or more	40				NZ		0
73102	- Of a capacity of less than 50 l							
73102100	- Cans which are to be closed by soldering or crimping	40				NZ		0
73102900	- Other	40				NZ		0
7311	Containers for compressed or liquefied gas, of iron or steel							
73110000	Containers for compressed or liquefied gas, of iron or steel	40						0
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated							
73121000	- Stranded wire, ropes and cables	40						0
73129000	- Other	40						0
7313	Barbed wire of iron or steel, twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel							

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
73130000	Barbed wire of iron or steel, twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	40						0
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire, expanded metal of iron or steel							
73141	- Woven cloth:							
73141200	- Endless bands for machinery, of stainless steel	40				NZ		0
73141400	- Other woven cloth, of stainless steel	40				NZ		0
73141900	- Other	40				NZ		0
73142000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	40				NZ		0
73143	- Other grill, netting and fencing, welded at the intersection:							
73143100	- Plated or coated with zinc	40				NZ		0
73143900	- Other	40				NZ		0
73144	- Other cloth, grill, netting and fencing:							
73144100	- Plated or coated with zinc	40				NZ		0
73144200	- Coated with plastics	40				NZ		0
73144900	- Other	40				NZ		0
73145000	- Expanded metal	40				NZ		0
7315	Chain and parts thereof, of iron or steel:							
73151	- Articulated link chain and parts thereof:							
73151100	- Roller chain	40						0
73151200	- Other chain	40						0
73151900	- Parts	40						0
73152000	- Skid chain	40						0
73158	- Other chain:							
73158100	- Stud-link	40						0
73158200	- Other, welded link	40						0
73158900	- Other	40						0
73159000	- Other parts	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
7316	anchors, grapnels and parts thereof, of iron or steel.							
73160000	anchors, grapnels and parts thereof, of iron or steel.	40						0
7317	nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.							
73170000	nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	40				NZ		0
7318	screws, bolts, nuts, coach screws, screw hooks, rivets, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.							
73181	- Threaded articles.							
73181100	- Coach screws	40				NZ		0
73181200	- Other wood screws	40				NZ		0
73181300	- Screw hooks and screw rings	40				NZ		0
73181400	- Self-tapping screws	40				NZ		0
73181500	- Other screws and bolts, whether or not with their nuts or washers	40				NZ		0
73181600	- Nuts	40				NZ		0
73181900	- Other	40				NZ		0
73182	- Non-threaded articles.							
73182100	- Spring washers and other lock washers	40				NZ		0
73182200	- Other washers	40				NZ		0
73182300	- Rivets	40				NZ		0
73182400	- Cotter-pins and cotter-pins	40				NZ		0
73182900	- Other	40				NZ		0
7319	sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles for use in the hand, of iron or steel, safety pins and other pins of iron or steel, not elsewhere specified or included.							
73192000	- Safety pins	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
73193000	- Other pins	40						0
73199000	- Other	40						0
7320	Springs and leaves for springs, of iron or steel							
73201000	- Leaf-springs and leaves therefor	40						0
73202000	- Helical springs	40						0
73209000	- Other	40						0
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel							
73211	- Cooking appliances and plate warmers							
73211100	- For gas fuel or for both gas and other fuels	40						0
73211200	- For liquid fuel	40						0
73211900	- Other, including appliances for solid fuel	40						0
73218	- Other appliances							
73218100	- For gas fuel or for both gas and other fuels	40						0
73218200	- For liquid fuel	40						0
73218900	- Other, including appliances for solid fuel	40						0
73219000	- Parts	40						0
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air); not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel							
73221	- Radiators and parts thereof							
73221100	- Of cast iron	40						0
73221900	- Other	40						0
73229000	- Other	40						0
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
73231000	- Iron or steel wool, pot scourers and scouring or polishing pads, gloves and the like	40						0
73239	- Other:							
73239100	- Of cast iron, not enamelled	40						0
73239200	- Of cast iron, enamelled	40						0
73239300	- Of stainless steel	40						0
73239400	- Of iron (other than cast iron) or steel, enamelled	40						0
73239900	- Other	40						0
7324	Sanitary ware and parts thereof, of iron or steel							
73241000	- Sinks and wash basins, of stainless steel	40						0
73242	- Baths:							
73242100	- Of cast iron, whether or not enamelled	40						0
73242900	- Other	40						0
73249000	- Other, including parts	40						0
7325	Other cast articles of iron or steel.							
73251000	- Of non-malleable cast iron	40						0
73259	- Other:							
73259100	- Grinding balls and similar articles for mills	40						0
73259900	- Other	40						0
7326	Other articles of iron or steel.							
73261	- Forged or stamped, but not further worked:							
73261100	- Grinding balls and similar articles for mills	40						0
73261900	- Other	40						0
73262000	- Articles of iron or steel wire	40						0
73269000	- Other	25						0
74	Copper and articles thereof							
7401	Copper mattes, cement copper (precipitated copper)							
74010000	Copper mattes, cement copper (precipitated copper)	40						0
7402	Unrefined copper; copper anodes for electrolytic refining.							

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HS	Description	Bound rate at date of accession	Final Bound Rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRS ODCs
74020000	Unrefined copper, copper anodes for electrolytic refining	40						0
7403	Refined copper and copper alloys unwrought							
74031	- Refined copper							
74031100	- Cathodes and sections of cathodes	40						0
74031200	- Wire-bars	40						0
74031300	- Billets	40						0
74031900	- Other	40						0
74032	- Copper alloys							
74032100	- Copper-zinc base alloys (brass)	40						0
74032200	- Copper-tin base alloys (bronze)	40						0
74032900	- Other copper alloys (other than master alloys of heading 74.05)	40						0
7404	Copper waste and scrap							
74040000	Copper waste and scrap	40						0
7405	Master alloys of copper							
74050000	Master alloys of copper	40						0
7406	Copper powders and flakes							
74061000	- Powders of non-lamellar structure	40						0
74062000	- Powders of lamellar structure, flakes	40						0
7407	Copper bars, rods and profiles							
74071000	- Of refined copper	40						0
74072	- Of copper alloys							
74072100	- Of copper-zinc base alloys (brass)	40						0
74072900	- Other	40						0
7408	Copper wire							
74081	- Of refined copper							
74081100	- Of which the maximum cross-sectional dimension exceeds 6 mm	40						0
74081900	- Other	40						0
74082	- Of copper alloys							
74082100	- Of copper-zinc base alloys (brass)	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
74082200	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	40					0
74082900	- Other	40					0
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.						
74091	- Of refined copper						
74091100	- In coils	40					0
74091900	- Other	40					0
74092	- Of copper-zinc base alloys (brass)						
74092100	- In coils	40					0
74092900	- Other	40					0
74093	- Of copper-tin base alloys (bronze)						
74093100	- In coils	40					0
74093900	- Other	40					0
74094000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	40					0
74099000	- Of other copper alloys	40					0
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.						
74101	- Not backed						
74101100	- Of refined copper	40					0
74101200	- Of copper alloys	40					0
74102	- Backed						
74102100	- Of refined copper	40					0
74102200	- Of copper alloys	40					0
7411	Copper tubes and pipes						
74111000	- Of refined copper	40					0
74112	- Of copper alloys						
74112100	- Of copper-zinc base alloys (brass)	40					0
74112200	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	40					0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a GATI Schedule	Earlier INRs ODCs
		date of accession	Final Bound rate					
74112900	- Other	40						0
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)							
74121000	- Of refined copper	40						0
74122000	- Of copper alloys	40						0
7413	Stranded wire, cables, plaited bands and the like of copper, not electrically insulated							
74130000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	40						0
7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper, screws, bolts, nuts, screw hooks, rivets, cotter pins, washers (including spring washers) and similar articles of copper							
74151000	- Nails and tacks, drawing pins, staples and similar articles	40						0
74152	- Other articles, not threaded							
74152100	- Washers (including spring washers)	40						0
74152900	- Other	40						0
74153	- Other threaded articles							
74153300	- Screws, bolts and nuts	40						0
74153900	- Other	40						0
7418	Table, kitchen or other household articles and parts thereof, of copper, pot scourers and scouring or polishing pads, gloves and the like, of copper, sanitary ware and parts thereof, of copper							
74181	- Table, kitchen or other household articles and parts thereof, of copper, pot scourers and scouring or polishing pads, gloves and the like							
74181100	- Pot scourers and scouring or polishing pads, gloves and the like	40						0
74181900	- Other	40						0
74182000	- Sanitary ware and parts thereof	40						0
7419	Other articles of copper							
74191000	- Chain and parts thereof	40						0
74199	- Other							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRS ODCs
74199100	- Cast, moulded, stamped or forged, but not further worked	40						0
74199900	- Other	40						0
75	Nickel and articles thereof							
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.							
75011000	- Nickel mattes	40						0
75012000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	40						0
7502	Unwrought nickel.							
75021000	- Nickel, not alloyed	40						0
75022000	- Nickel alloys	40						0
7503	Nickel waste and scrap							
75030000	Nickel waste and scrap	40						0
7504	Nickel powders and flakes							
75040000	Nickel powders and flakes	40						0
7505	Nickel bars, rods, profiles and wire.							
75051	- Bars, rods and profiles							
75051100	- Of nickel, not alloyed	40						0
75051200	- Of nickel alloys	40						0
75052	- Wire							
75052100	- Of nickel, not alloyed	40						0
75052200	- Of nickel alloys	40						0
7506	Nickel plates, sheets, strip and foil							
75061000	- Of nickel, not alloyed	40						0
75062000	- Of nickel alloys	40						0
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).							
75071	- Tubes and pipes							
75071100	- Of nickel, not alloyed	40						0
75071200	- Of nickel alloys	40						0
75072000	- Tube or pipe fittings	40						0
7508	Other articles of nickel.							
75081000	- Cloth, grill and netting, of nickel wire	40						0
75089000	- Other	40						0

HS	Description	Bound rate at date of accession	Final Bound Rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
76	Aluminium and articles thereof							
7601	Unwrought aluminium.							
76011000	- Aluminium, not alloyed	40						0
76012000	- Aluminium alloys	40						0
7602	Aluminium waste and scrap.							
76020000	Aluminium waste and scrap.	40						0
7603	Aluminium powders and flakes.							
76031000	- Powders of non-lamellar structure	40						0
76032000	- Powders of lamellar structure, flakes	40						0
7604	Aluminium bars, rods and profiles.							
76041000	- Of aluminium, not alloyed	40				NZ		0
76042	- Of aluminium alloys	40				NZ		0
76042100	- Hollow profiles	40				NZ		0
76042900	- Other	40						0
7605	Aluminium wire.							
76051	- Of aluminium, not alloyed.							
76051100	- Of which the maximum cross-sectional dimension exceeds 7 mm	40						0
76051900	- Other	40						0
76052	- Of aluminium alloys.							
76052100	- Of which the maximum cross-sectional dimension exceeds 7 mm	40						0
76052900	- Other	40						0
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.							
76061	- Rectangular (including square)							
76061100	- Of aluminium, not alloyed	40						0
76061200	- Of aluminium alloys	40						0
76069	- Other							
76069100	- Of aluminium, not alloyed	40						0
76069200	- Of aluminium alloys	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRS ODCs
7607	Aluminum foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.							
76071	- Not backed							
76071100	- Rolled but not further worked	40	40		NZ			0
76071900	- Other	40	40		NZ			0
76072000	- Backed	40	40		NZ			0
7608	Aluminum tubes and pipes.							
76081000	- Of aluminum, not alloyed	40	40					0
76082000	- Of aluminum alloys	40	40					0
7609	Aluminum tube or pipe fittings (for example, couplings, elbows, sleeves).							
76090000	Aluminum tube or pipe fittings (for example, couplings, elbows, sleeves)	40	40					0
7610	Aluminum structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns), aluminum plates, rods, profiles, tubes and the like, prepared for use in structures.							
76101000	- Doors, windows and their frames and thresholds for doors	65	65		NZ			0
76109000	- Other	65	65		NZ			0
7611	Aluminum reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas) of a capacity exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.							
76110000	Aluminum reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas) of a capacity exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.	65	65					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
7612	Aluminum casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers) for any material (other than compressed or liquefied gas) of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment							
76121000	- Collapsible tubular containers	65						0
76129000	- Other	65						0
7613	Aluminum containers for compressed or liquefied gas		65					0
76130000	Aluminum containers for compressed or liquefied gas		65					0
7614	Stranded wire, cables, plaited bands and the like, of aluminum, not electrically insulated		40					0
76141000	- With steel core		40					0
76149000	- Other		40					0
7615	Table, kitchen or other household articles and parts thereof, of aluminum; pot scourers and scouring or polishing pads, gloves and the like, of aluminum; sanitary ware and parts thereof, of aluminum							
76151	- Table, kitchen or other household articles and parts thereof, pot scourers and scouring or polishing pads, gloves and the like							
76151100	- Pot scourers and scouring or polishing pads, gloves and the like		40					0
76151900	- Other		40					0
76152000	- Sanitary ware and parts thereof		40					0
7616	Other articles of aluminum							
76161000	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cutters, cotter-pins, washers and similar articles		40			NZ		0
76169	- Other							
76169100	- Cloth, grill, netting and fencing, of aluminum wire		75			NZ		0
76169900	- Other		75			NZ		0
78	Lead and articles thereof							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
7801	Unwrought lead							
78011000	- Refined lead	40						0
78019	- Other							0
78019100	- Containing by weight antimony as the principal other element	40						0
78019900	- Other	40						0
7802	Lead waste and scrap.							
78020000	Lead waste and scrap.	40						
7804	Lead plates, sheets, strip and foil; lead powders and flakes							
78041	- Plates, sheets, strip and foil.							
78041100	- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	40						0
78041900	- Other	40						0
78042000	- Powders and flakes	40						0
7806	Other articles of lead.							
78060000	Other articles of lead.	40						0
79	Zinc and articles thereof							
7901	Unwrought zinc.							
79011	- Zinc, not alloyed.							
79011100	- Containing by weight 99.99% or more of zinc	40						0
79011200	- Containing by weight less than 99.99% of zinc	40						0
79012000	- Zinc alloys	40						0
7902	Zinc waste and scrap.							
79020000	Zinc waste and scrap.	40						0
7903	Zinc dust, powders and flakes.							
79031000	- Zinc dust	40						0
79039000	- Other	40						0
7904	Zinc bars, rods, profiles and wire.							
79040000	Zinc bars, rods, profiles and wire.	40						0
7905	Zinc plates, sheets, strip and foil.							
79050000	Zinc plates, sheets, strip and foil.	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
7907	Other articles of zinc.							
79070000	Other articles of zinc.	40						0
80	Tin and articles thereof							
8001	Unwrought tin.							
80011000	- Tin, not alloyed	40						0
80012000	- Tin alloys	40						0
8002	Tin waste and scrap.							
80020000	Tin waste and scrap.	40						0
8003	Tin bars, rods, profiles and wire.							
80030000	Tin bars, rods, profiles and wire.	40						0
8007	Other articles of tin.							
80070000	Other articles of tin.	40						0
81	Other base metals; cermets; articles thereof							
8101	Tungsten (wolfram) and articles thereof, including waste and scrap.							
81011000	- Powders	40						0
81019	- Other.							
81019400	- Unwrought tungsten, including bars and rods obtained simply by sintering	40						0
81019600	- Wire	40						0
81019700	- Waste and scrap	40						0
81019900	- Other	40						0
8102	Molybdenum and articles thereof, including waste and scrap.							
81021000	- Powders	40						0
81029	- Other.							
81029400	- Unwrought molybdenum, including bars and rods obtained simply by sintering	40						0
81029500	- Bars and rods, other than those obtained simply by sintering; profiles, plates, sheets, strip and foil	40						0
81029600	- Wire	40						0
81029700	- Waste and scrap	40						0
81029900	- Other	40						0
8103	Tantalum and articles thereof, including waste and scrap.							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
81032000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	40						0
81033000	- Waste and scrap	40						0
81039000	- Other	40						0
8104	Magnesium and articles thereof, including waste and scrap.							
81041	- Unwrought magnesium;							
81041100	- Containing at least 99.8% by weight of magnesium	40						0
81041900	- Other	40						0
81042000	- Waste and scrap	40						0
81043000	- Rasings, turnings and granules, graded according to size; powders	40						0
81049000	- Other	40						0
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.							
81052000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	40						0
81053000	- Waste and scrap	40						0
81059000	- Other	40						0
8106	Bismuth and articles thereof, including waste and scrap.							
81060000	Bismuth and articles thereof, including waste and scrap.	40						0
8107	Cadmium and articles thereof, including waste and scrap.							
81072000	- Unwrought cadmium; powders	40						0
81073000	- Waste and scrap	40						0
81079000	- Other	40						0
8108	Titanium and articles thereof, including waste and scrap.							
81082000	- Unwrought titanium; powders	40						0
81083000	- Waste and scrap	40						0
81089000	- Other	40						0
8109	Zirconium and articles thereof, including waste and scrap.							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
81092000	- Unwrought zirconium; powders	40					0
81093000	- Waste and scrap	40					0
81099000	- Other	40					0
8110	Antimony and articles thereof, including waste and scrap.						
81101000	- Unwrought antimony; powders	40					0
81102000	- Waste and scrap	40					0
81109000	- Other	40					0
8111	Manganese and articles thereof, including waste and scrap.						
81110000	- Manganese and articles thereof, including waste and scrap.	40					0
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.						
81121	- Beryllium:						
81121200	- Unwrought; powders	40					0
81121300	- Waste and scrap	40					0
81121900	- Other	40					0
81122	- Chromium:						
81122100	- Unwrought; powders	40					0
81122200	- Waste and scrap	40					0
81122900	- Other	40					0
81125	- Thallium:						
81125100	- Unwrought; powders	40					0
81125200	- Waste and scrap	40					0
81125900	- Other	40					0
81129	- Other:						
81129200	- Unwrought; waste and scrap; powders	40					0
81129900	- Other	40					0
8113	Cermets and articles thereof, including waste and scrap.						
81130000	- Cermets and articles thereof, including waste and scrap.	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal							
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.							
82011000	- Spades and shovels	40						0
82012000	- Forks	40						0
82013000	- Mattocks, picks, hoes and rakes	40						0
82014000	- Axes, bill hooks and similar hewing tools	40						0
82015000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	40						0
82016000	- Hedge shears, two-handed pruning shears and similar two-handed shears	40						0
82019000	- Other hand tools of a kind used in agriculture, horticulture or forestry	40						0
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).							
82021000	- Hand saws	40						0
82022000	- Band saw blades	40						0
82023	- Circular saw blades (including slitting or slotting saw blades):							
82023100	- With working part of steel	40						0
82023900	- Other, including parts	40						0
82024000	- Chain saw blades	5						0
82029	- Other saw blades:							
82029100	- Straight saw blades, for working metal	5						0
82029900	- Other	40						0
8203	Files, rasps, piers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.							
82031000	- Files, rasps and similar tools	40						0

US

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
82032000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	40					0
82033000	- Metal cutting shears and similar tools	40					0
82034000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	40					0
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.						
82041	- Hand-operated spanners and wrenches:						
82041100	-- Non-adjustable	40					0
82041200	-- Adjustable	40					0
82042000	- Interchangeable spanner sockets, with or without handles	40					0
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.						
82051000	- Drilling, threading or tapping tools	40					0
82052000	- Hammers and sledge hammers	40					0
82053000	- Planes, chisels, gouges and similar cutting tools for working wood	40					0
82054000	- Screwdrivers	40					0
82055	- Other hand tools (including glaziers' diamonds):						
82055100	-- Household tools	40					0
82055900	-- Other	40					0
82056000	- Blow lamps	40					0
82057000	- Vices, clamps and the like	40					0
82058000	- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	40					0
82059000	- Sets of articles of two or more of the foregoing subheadings	40					0
8206	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.						
82060000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.							
82071	- Rock drilling or earth boring tools:							
82071300	- With working part of cermets	40						0
82071900	- Other, including parts	40				CA		0
82072000	- Dies for drawing or extruding metal	40						0
82073000	- Tools for pressing, stamping or punching	40						0
82074000	- Tools for tapping or threading	40						0
82075000	- Tools for drilling, other than for rock drilling	40						0
82076000	- Tools for boring or broaching	40						0
82077000	- Tools for milling	40						0
82078000	- Tools for turning	40						0
82079000	- Other interchangeable tools	5						0
8208	Knives and cutting blades, for machines or for mechanical appliances.							
82081000	- For metal working	40						0
82082000	- For wood working	40						0
82083000	- For kitchen appliances or for machines used by the food industry	40						0
82084000	- For agricultural, horticultural or forestry machines	40						0
82089000	- Other	40						0
8209	Plates, sticks, tips and the like for tools, unmounted, of cermets.							
82090000	Plates, sticks, tips and the like for tools, unmounted, of cermets.	40						0
8210	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
82100000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	40					0
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.						
82111000	- Sets of assorted articles	40					0
821119	- Other:						
821119100	- Table knives having fixed blades	40					0
821119200	- Other knives having fixed blades	40					0
821119300	- Knives having other than fixed blades	40					0
821119400	- Blades	40					0
821119500	- Handles of base metal	40					0
8212	Razors and razor blades (including razor blade blanks in strips).						
82121000	- Razors	40					0
82122000	- Safety razor blades, including razor blade blanks in strips	40					0
82129000	- Other parts	40					0
8213	Scissors, tailors' shears and similar shears, and blades therefor.						
82130000	Scissors, tailors' shears and similar shears, and blades therefor.	40					0
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).						
82141000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	40					0
82142000	- Manicure or pedicure sets and instruments (including nail files)	40					0
82149000	- Other	40					0
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.						

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
82151000	- Sets of assorted articles containing at least one article plated with precious metal	40						0
82152000	- Other sets of assorted articles	40						0
82159	- Other:							
82159100	- Plated with precious metal	40						0
82159900	- Other	40						0
83	Miscellaneous articles of base metal							
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.							
83011000	- Padlocks	65						0
83012000	- Locks of a kind used for motor vehicles	65						0
83013000	- Locks of a kind used for furniture	65						0
83014000	- Other locks	65						0
83015000	- Clasps and frames with clasps, incorporating locks	65						0
83016000	- Parts	65						0
83017000	- Keys presented separately	65						0
8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.							
83021000	- Hinges	30				NZ US		0
83022000	- Castors	65				NZ		0
83023000	- Other mountings, fittings and similar articles suitable for motor vehicles	65				NZ		0
83024	- Other mountings, fittings and similar articles:							
83024100	- Suitable for buildings	65				NZ		0
83024200	- Other, suitable for furniture	65				NZ		0
83024900	- Other	65				NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
83025000	- Hat-racks, hat-pegs, brackets and similar fixtures	65				NZ		0
83028000	- Automatic door closers	65				NZ		0
8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.							
83030000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	65				NZ		0
8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.							
83040000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	65				NZ		0
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal, staples in strips (for example, for offices, upholstery, packaging), of base metal.							
83051000	- Fittings for loose-leaf binders or files	65						0
83052000	- Staples in strips	65						0
83059000	- Other, including parts	65						0
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.							
83061000	- Bells, gongs and the like	65						0
83062	- Statuettes and other ornaments:							
83062100	-- Plated with precious metal	65						0
83062900	-- Other	65						0
83063000	- Photograph, picture or similar frames; mirrors	65						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
8307	Flexible tubing of base metal, with or without fittings.						
83071000	- Of iron or steel	65					0
83079000	- Of other base metal	65					0
8308	Glasses, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.						
83081000	- Hooks, eyes and eyelets	40					0
83082000	- Tubular or bifurcated rivets	40					0
83089000	- Other, including parts	40					0
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.						
83091000	- Crown corks	65					0
83099000	- Other	65					0
8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.						
83100000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05	65					0
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides, wire and rods, of agglomerated base metal powder, used for metal spraying.						
83111000	- Coated electrodes of base metal, for electric arc-welding	65					0
83112000	- Cored wire of base metal, for electric arc-welding	65					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GAT Schedule	Earlier INRs ODCs
83113000	-Coated rods and cored wire, of base metal for soldering, brazing or welding by flame	65					0
83119000	- Other	65					0
84	Nuclear reactors, boilers, machinery and mechanical appliances, parts thereof						0
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.						0
84011000	- Nuclear reactors	40					0
84012000	- Machinery and apparatus for isotopic separation, and parts thereof	40					0
84013900	- Fuel elements (cartridges), non-irradiated	40					0
84014000	- Parts of nuclear reactors	40					0
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers						0
84021	- Steam or other vapour generating boilers						0
84021100	- Watertube boilers with a steam production exceeding 45t per hour	40					0
84021200	- Watertube boilers with a steam production not exceeding 45t per hour	40					0
84021900	- Other vapour generating boilers, including hybrid boilers	40					0
84022000	- Super-heated water boilers	40					0
84029000	- Parts	40					0
8403	Central heating boilers other than those of heading 84.02						0
84031000	- Boilers	40					0
84039000	- Parts	40					0
8404	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units						0
84041000	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	40					0
84042000	- Condensers for steam or other vapour power units	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84049000	- Parts	40						0
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers							
84051000	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	40						0
84059000	- Parts	40						
8406	Steam turbines and other vapour turbines.							
84061000	- Turbines for marine propulsion	40						0
84068	- Other turbines	40						0
84068100	- Of an output exceeding 40 MW	40						0
84068200	- Of an output not exceeding 40 MW	40						0
84069000	- Parts	40						0
8407	Spark-ignition reciprocating or rotary internal combustion piston engines.							
84071000	- Aircraft engines	0						0
84072	- Marine propulsion engines:					US		
840721	- Outboard motors							
84072110	-- Up to and including 25 h.p.	40						0
84072190	-- Over 25 h.p.	60						0
84072900	- Other	40				JP		0
84073	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87.							
84073100	- Of a cylinder capacity not exceeding 50 cc	40						0
84073200	- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	40						0
84073300	- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	40						0
84073400	- Of a cylinder capacity exceeding 1,000 cc	40						0
84079000	- Other engines	40						0
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)							
		40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GAIS schedule	Earlier INRs ODGs
84122	- Hydraulic power engines and motors:							
84122100	- Linear acting (cylinders)	40				NZ		0
84122900	- Other	40				NZ		0
84123	- Pneumatic power engines and motors:							
84123100	- Linear acting (cylinders)	40				NZ		0
84123900	- Other	40				NZ		0
84128000	- Other	40				NZ		0
84129000	- Parts	40				NZ		0
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators:							
84131	- Pumps fitted or designed to be fitted with a measuring device:							
84131100	- Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	40				NZ		0
84131900	- Other	40				NZ		0
84132000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	40				NZ		0
84133000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	40				NZ		0
84134000	- Concrete pumps	40				NZ		0
84135000	- Other reciprocating positive displacement pumps	40				NZ		0
84136000	- Other rotary positive displacement pumps	40				NZ		0
84137000	- Other centrifugal pumps	40				NZ		0
84138	- Other pumps; liquid elevators:							
84138100	- Pumps	40				NZ		0
84138200	- Liquid elevators	40				NZ		0
84139	- Parts:							
84139100	- Of pumps	40				NZ		0
84139200	- Of liquid elevators	40				NZ		0
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:							
84141000	- Vacuum pumps	40						0
84142000	- Hand- or foot-operated air pumps	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84143000	- Compressors of a kind used in refrigerating equipment	40						0
84144000	- Air compressors mounted on a wheeled chassis for towing	40						0
84145	- Fans							0
84145100	- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	40						0
84145900	- Other	40						0
84146000	- Hoods having a maximum horizontal side not exceeding 120 cm	40						0
84148000	- Other	20						0
84149000	- Parts	0				US		0
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated							0
84151000	- Window or wall types, self-contained or "split-system"	30						0
84152000	- Of a kind used for persons, in motor vehicles	30				JP,NZ		0
84158	- Other					JP,NZ		0
84158100	- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	30				JP,NZ		0
84158200	- Other, incorporating a refrigerating unit	30				JP,NZ		0
84158300	- Not incorporating a refrigerating unit	30				NZ		0
84159000	- Parts	30				JP,NZ		0
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances							0
84161000	- Furnace burners for liquid fuel	40						0
84162000	- Other furnace burners, including combination burners	40						0
84163000	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84169000	- Parts	40					0
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.	40					0
84171000	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	40					0
84172000	- Bakeny ovens, including biscuit ovens	40					0
84173000	- Other	40					0
84173000	- Parts	40					0
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other heat pumps other than air conditioning machines of heading 84.15.	30					0
84181000	- Combined refrigerator-freezers, fitted with separate external doors	30			AU, JP, NZ		0
84182	- Refrigerators, household type:	30					0
84182100	- Compression-type	30			AU, JP, NZ		0
84182900	- Other	30			AU, JP, NZ		0
84183000	- Freezers of the chest type, not exceeding 800 l capacity	30			AU, JP, NZ		0
84184000	- Freezers of the upright type, not exceeding 900 l capacity	30			AU, JP, NZ		0
84185000	- Other furniture (chests, cabinets, display counters, show-cases and the like) for refrigerating or freezing equipment	30			AU, JP, NZ		0
84186	- Other refrigerating or freezing equipment, heat pumps	30					0
84186100	- Heat pumps other than air conditioning machines of heading 84.15	30			AU, JP, NZ		0
84186900	- Other	30			AU, JP, NZ		0
84189	- Parts:	30					0
84189100	- Furniture designed to receive refrigerating or freezing equipment	30			AU, JP, NZ		0
84189900	- Other	30			AU, JP, NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.						
84191	- Instantaneous or storage water heaters, non-electric						
84191100	- Instantaneous gas water heaters	40					0
84191900	- Other	40					0
84192000	- Medical, surgical or laboratory sterilisers	0					0
84193	- Dryers:						
84193100	- For agricultural products	40					0
84193200	- For wood, paper pulp, paper or paperboard	40					0
84193900	- Other	40					0
84194000	- Distilling or rectifying plant	40					0
84195000	- Heat exchange units	40					0
84196000	- Machinery for liquefying air or other gases	40					0
84198	- Other machinery, plant and equipment:						
84198100	- For making hot drinks or for cooking or heating food	40					0
84198900	- Other	40					0
84199000	- Parts	40					0
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:						
84201000	- Calendering or other rolling machines	40					0
84209	- Parts:						
84209100	- Cylinders	40					0
84209900	- Other	40					0
8421	Centrifuges, including centrifugal dryers, filtering or purifying machinery and apparatus, for liquids or gases.						

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84211	- Centrifuges, including centrifugal dryers.							
84211100	- Cream separators	40						0
84211200	- Clothes-dryers	40						0
84211900	- Other	40						0
84212	- Filtering or purifying machinery and apparatus for liquids							
84212100	- For filtering or purifying water	0				CA		0
84212200	- For filtering or purifying beverages other than water	40						0
84212300	- Oil or petrol filters for internal combustion engines	40						0
84212900	- Other	40						0
84213	- Filtering or purifying machinery and apparatus for gases							
84213100	- Intake air filters for internal combustion engines	40						0
84213900	- Other	20						0
84219	- Parts:							
84219100	- Of centrifuges, including centrifugal dryers	40				US		0
84219900	- Other	0						0
8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machines); machinery for aerating beverages.							
84221	- Dish washing machines:							
84221100	- Of the household type	40						0
84221900	- Other	40						0
84222000	- Machinery for cleaning or drying bottles or other containers	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84223000	-Machinery for filling, closing, sealing, or labeling bottles, cans, boxes, bags or other containers, machinery for capsuling bottles, jars, tubes and similar containers, machinery for aerating beverages	40					0
84224000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	40					0
84229000	- Parts	40					0
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines, weighing machine weights of all kinds						
84231000	- Personal weighing machines, including baby scales; household scales	40					0
84232000	- Scales for continuous weighing of goods on conveyors	40					0
84233000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	40					0
84238	- Other weighing machinery						
84238100	- Having a maximum weighing capacity not exceeding 30 kg	40					0
84238200	- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	40					0
84238900	- Other	40					0
84239000	- Weighing machine weights of all kinds; parts of weighing machinery	40					0
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines						
84241000	- Fire extinguishers, whether or not charged	40					0
84242000	- Spray guns and similar appliances	40					0
84243000	- Steam or sand blasting machines and similar jet projecting machines	40					0
84248	- Other appliances						

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATS Schedule	Earlier INRs ODCs
84248100	- Agricultural or horticultural	40						0
84248900	- Other	40						0
84249000	- Parts	40						0
8425	Pulley tackle and hoists other than skip hoists, winches and capstans, jacks.							
84251	- Pulley tackle and hoists other than skip hoists of a kind used for raising vehicles.							
84251100	- Powered by electric motor	40						0
84251900	- Other	40						0
84253	- Other winches, capstans.							
84253100	- Powered by electric motor	40						0
84253900	- Other	40						0
84254	- Jacks, hoists of a kind used for raising vehicles.							
84254100	- Built-in jacking systems of a type used in garages	40						0
84254200	- Other jacks and hoists, hydraulic	40						0
84254900	- Other	40						0
8426	Ships' derricks, cranes, including cable cranes, mobile lifting frames, straddle carriers and work trucks fitted with a crane.							
84261	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers.							
84261100	- Overhead travelling cranes on fixed support	40						0
84261200	- Mobile lifting frames on tyres and straddle carriers	40						0
84261900	- Other	40						0
84262000	- Tower cranes	40						0
84263000	- Portal or pedestal jib cranes	40						0
84264	- Other machinery, self-propelled:							
84264100	- On tyres	40						0
84264900	- Other	40						0
84269	- Other machinery							
84269100	- Designed for mounting on road vehicles	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84269000	- Other	40						
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.					JP		0
84271000	- Self-propelled trucks powered by an electric motor	40						0
84272000	- Other self-propelled trucks	40						0
84279000	- Other trucks	40						0
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)							0
84281000	- Lifts and skip hoists	40						0
84282000	- Pneumatic elevators and conveyors	40				JP		0
84283	- Other continuous-action elevators and conveyors, for goods or materials	40				JP		0
84283100	- Specially designed for underground use	40				JP		0
84283200	- Other, bucket type	40				JP		0
84283300	- Other, belt type	40				JP		0
84283900	- Other	40				JP		0
84284000	- Escalators and moving walkways	40				JP		0
84286000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	40				JP		0
84288000	- Other machinery	40				JP		0
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers; mechanical shovels, excavators; shovel loaders, tamping machines and road rollers							0
84291	- Bulldozers and angledozers							0
84291100	- Track laying	40				JP,NZ		0
84291900	- Other	40				JP,NZ		0
84292000	- Graders and levellers	40				CA,JP,NZ		0
84293000	- Scrapers	40				JP,NZ		0
84294000	- Tamping machines and road rollers	40				JP,NZ		0
84295	- Mechanical shovels, excavators and shovel loaders							0
84295100	- Front-end shovel loaders	40				JP,NZ		0
84295200	- Machinery with a 360° revolving superstructure	40				JP,NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84295900	- Other	40						
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers					JP, NZ		0
84301000	- Pile-drivers and pile-extractors	40						0
84302000	- Snow-ploughs and snow-blowers	40						0
84303	- Coal or rock cutters and tunnelling machinery							0
84303100	- Self-propelled	40						0
84303900	- Other	40						0
84304	- Other boring or sinking machinery							0
84304100	- Self-propelled	40						0
84304900	- Other	40						0
84305000	- Other machinery, self-propelled	40						0
84306	- Other machinery, not self-propelled							0
84306100	- Tamping or compacting machinery	40						0
84306900	- Other	40						0
8431	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30							0
84311000	- Of machinery of heading 84.25	40						0
84312000	- Of machinery of heading 84.27	40						0
84313	- Of machinery of heading 84.28:							0
84313100	- Of lifts, skip hoists or escalators	40						0
84313900	- Other	40						0
84314	- Of machinery of heading 84.26, 84.29 or 84.30:							0
84314100	- Buckets, shovels, grabs and grips	40						0
84314200	- Bulldozer or angledozer blades	40						0
84314300	- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0						0
84314900	- Other	40						0
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation, lawn or sports-ground rollers.					US		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84321000	- Ploughs	40						0
84322	- Harrows, scarifiers, cultivators, weedeers and hoes							
84322100	- Disc harrows	40						0
84322900	- Other	40						0
84323000	- Seeders, planters and transplanters	40						0
84324000	- Manure spreaders and fertiliser distributors	40						0
84328000	- Other machinery	40						0
84329000	- Parts	40						0
8433	Harvesting or threshing machinery, including straw or fodder balers, grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.							0
84331	- Mowers for lawns, parks or sports grounds:							0
84331100	- Powered, with the cutting device rotating in a horizontal plane	40						0
84331900	- Other	40						0
84332000	- Other mowers, including cutter bars for tractor mounting	40						0
84333000	- Other haymaking machinery	40						0
84334000	- Straw or fodder balers, including pick-up balers	40						0
84335	- Other harvesting machinery, threshing machinery							0
84335100	- Combine harvester-threshers	40						0
84335200	- Other threshing machinery	40						0
84335300	- Root or tuber harvesting machines	40						0
84335900	- Other	40						0
84336000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	40						0
84339000	- Parts	40						0
8434	Milking machines and dairy machinery.							0
84341000	- Milking machines	40						0
84342000	- Dairy machinery	40						0
84349000	- Parts	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.						
84351000	- Machinery	40					0
84359000	- Parts	40					0
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment, poultry incubators and brooders.						
84361000	- Machinery for preparing animal feeding stuffs	40					0
84362	- Poultry-keeping machinery: poultry incubators and brooders						
84362100	- Poultry incubators and brooders	40					0
84362900	- Other	40					0
84368000	- Other machinery	40					0
84369	- Parts:						
84369100	- Of poultry-keeping machinery or poultry incubators and brooders	40					0
84369900	- Other	40					0
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.						
84371000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	40					0
84378000	- Other machinery	40					0
84379000	- Parts	40					0
8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.						
84381000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84382000	- Machinery for the manufacture of confectionery, cocoa or chocolate	40						0
84383000	- Machinery for sugar manufacture	40						0
84384000	- Brewery machinery	40						0
84385000	- Machinery for the preparation of meat or poultry	40						0
84386000	- Machinery for the preparation of fruits, nuts or vegetables	40						0
84388000	- Other machinery	40						0
84389000	- Parts	40						0
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.							0
84391000	- Machinery for making pulp of fibrous cellulosic material	40						0
84392000	- Machinery for making paper or paperboard	40						0
84393000	- Machinery for finishing paper or paperboard	40						0
84399	- Parts:							0
84399100	- Of machinery for making pulp of fibrous cellulosic material	40						0
84399900	- Other	40						0
8440	Book-binding machinery, including book-sewing machines.							0
84401000	- Machinery	40						0
84409000	- Parts	15						0
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.							0
84411000	- Cutting machines	40						0
84412000	- Machines for making bags, sacks or envelopes	40						0
84413000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	40						0
84414000	- Machines for moulding articles in paper pulp, paper or paperboard	40						0
84418000	- Other machinery	40						0
84419000	- Parts	40						0

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HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
8442	Machinery, apparatus and equipment (other than the machine tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)							
84423000	- Machinery, apparatus and equipment	40						0
84424000	- Parts of the foregoing machinery, apparatus or equipment	40						0
84425000	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	40						0
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42, other than printing machines and facsimile machines, whether or not combined, parts and accessories thereof							
84431	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42							
84431100	- Offset printing machinery, reel-fed	40						0
84431200	- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	40						0
84431300	- Other offset printing machinery	40						0
84431400	- Letterpress printing machinery, reel-fed, excluding flexographic printing	40						0
84431500	- Letterpress printing machinery, other than reel-fed, excluding flexographic printing	40						0
84431600	- Flexographic printing machinery	40						0
84431700	- Gravure printing machinery	40						0
84431900	- Other	40						0
84433	- Other printers, copying machines and facsimile machines, whether or not combined	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATE Schedule	Earlier INRs ODCs
84433100	- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	0				NZ		0
84433200	- Other, capable of connecting to an automatic data processing machine or to a network	0				NZ		0
84433900	- Other	0						0
84439	- Parts and accessories.							0
84439100	- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	40						0
84439900	- Other	0						0
8444	Machines for extruding, drawing, texturing or cutting man-made textile materials					AU, CA, NZ, US		0
84440000	Machines for extruding, drawing, texturing or cutting man-made textile materials	40						0
8445	Machines for preparing textile fibres, spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including wet-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.							0
84451	- Machines for preparing textile fibres:							0
84451100	- Carding machines	40						0
84451200	- Combing machines	40						0
84451300	- Drawing or roving machines	40						0
84451900	- Other	40						0
84452000	- Textile spinning machines	40						0
84453000	- Textile doubling or twisting machines	40						0
84454000	- Textile winding (including wet-winding) or reeling machines	40						0
84459000	- Other	40						0
8446	Weaving machines (looms).							0
84461000	- For weaving fabrics of a width not exceeding 30 cm	40						0

HS	Description	Bound rate at date of accession	Final Bound Rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODGs
84462	-For weaving fabrics of a width exceeding 30 cm; shuttle type								0
84462100	- Power looms	40							0
84462900	- Other	40							0
84463000	-For weaving fabrics of a width exceeding 30 cm; shuttleless type	40							0
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting								
84471	-Circular knitting machines								
84471100	- With cylinder diameter not exceeding 165 mm	40							0
84471200	- With cylinder diameter exceeding 165 mm	40							0
84472000	- Flat knitting machines; stitch-bonding machines	40							0
84479000	- Other	40							0
8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms), parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, heads and head-frames, hosiery needles)								
84481	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47								0
84481100	- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	40							0
84481900	- Other	40							0
84482000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	40							0
84483	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery								0
84483100	- Card clothing	40							0
84483200	- Of machines for preparing textile fibres, other than card clothing	40							0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GA TR Schedule	Earlier INRs ODCs
84483300	- Spindles, spindle flyers, spinning rings and ring travellers	40						0
84483900	- Other	40						0
84484	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery							0
84484200	- Reeds for looms, healds and heald-frames	40						0
84484900	- Other	40						0
84485	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery							0
84485100	- Sinkers, needles and other articles used in forming stitches	40						0
84485900	- Other	40						0
8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats							0
84490000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	40						0
8450	Household or laundry-type washing machines, including machines which both wash and dry							0
84501	- Machines, each of a dry linen capacity not exceeding 10 kg							0
84501100	- Fully-automatic machines	40						0
84501200	- Other machines, with built-in centrifugal drier	40						0
84501900	- Other	40						0
84502000	- Machines, each of a dry linen capacity exceeding 10 kg	40						0
84509000	- Parts	40						0
						JP		
						JP		
						JP		
						JP		
						JP		

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
8451	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.						
84511000	-Dry-cleaning machines	40					0
84512	-Drying machines				JP		
84512100	- Each of a dry linen capacity not exceeding 10 kg	40					0
84512900	- Other	40			JP		
84513000	-Ironing machines and presses (including fusing presses)	40			JP		0
84514000	-Washing, bleaching or dyeing machines	40			JP		0
84515000	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	40			JP		0
84518000	- Other machinery	40			JP		0
84519000	- Parts	40			JP		0
8452	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.						
84521000	-Sewing machines of the household type	40					0
84522	-Other sewing machines.						
84522100	- Automatic units	40					0
84522900	- Other	40					0
84523000	- Sewing machine needles	40					0
84524000	- Furniture, bases and covers for sewing machines and parts thereof	40					0
84529000	- Other parts of sewing machines	40					0
8453	Machinery for preparing, tanning or working hides, skins of leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.						

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INR ODCs
84531000	- Machinery for preparing, tanning or working hides, skins or leather	40						0
84532000	- Machinery for making or repairing footwear	40						0
84538000	- Other machinery	40						0
84539000	- Parts	40						0
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.							
84541000	- Converters	40						0
84542000	- Ingot moulds and ladles	40						0
84543000	- Casting machines	40						0
84549000	- Parts	40						0
8455	Metal-rolling mills and rolls therefor.							
84551000	- Tube mills	40				NZ		0
84552	- Other rolling mills:							
84552100	- Hot or combination hot and cold	40				NZ		0
84552200	- Cold	40				NZ		0
84553000	- Rolls for rolling mills	40				NZ		0
84559000	- Other parts	40				NZ		0
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.							
84561000	- Operated by laser or other light or photon beam processes	40						0
84562000	- Operated by ultrasonic processes	40						0
84563000	- Operated by electro-discharge processes	40						0
84569000	- Other	40						0
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines for working metal.							
84571000	- Machining centres	40						0
84572000	- Unit construction machines (single station)	40						0
84573000	- Multi-station transfer machines	40						0
8458	Lathes (including turning centres) for removing metal							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84581	- Horizontal lathes:							
84581100	- Numerically controlled	40						0
84581900	- Other	40						0
84588	- Other lathes:							
84588100	-- Numerically controlled	40						0
84588900	- Other	40						0
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.							
84591000	- Way-type unit head machines	40						0
84592	- Other drilling machines:							
84592100	-- Numerically controlled	40						0
84592900	- Other	40						0
84593	- Other boring-milling machines:							
84593100	-- Numerically controlled	40						0
84593900	- Other	40						0
84594000	- Other boring machines	40						0
84595	- Milling machines, knee-type:							
84595100	-- Numerically controlled	40						0
84595900	- Other	40						0
84596	- Other milling machines:							
84596100	-- Numerically controlled	40						0
84596900	- Other	40						0
84597000	- Other threading or tapping machines	40						0
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.							
84601	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:							
84601100	-- Numerically controlled	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84601900	- Other	40						0
84602	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm :							
84602100	- Numerically controlled	40						0
84602900	- Other	40						0
84603	- Sharpening (tool or cutter grinding) machines:							
84603100	- Numerically controlled	40						0
84603900	- Other	40						0
84604000	- Honing or lapping machines	40						0
84609000	- Other	40						0
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.							
84612000	- Shaping or slotting machines	40						0
84613000	- Broaching machines	40						0
84614000	- Gear cutting, gear grinding or gear finishing machines	40						0
84615000	- Sawing or cutting-off machines	40						0
84619000	- Other	40						0
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.							
84621000	- Forging or die-stamping machines (including presses) and hammers	40						0
84622	- Bending, folding, straightening or flattening machines (including presses):							
84622100	- Numerically controlled	40						0
84622900	- Other	40						0
84623	- Shearing machines (including presses), other than combined punching and shearing machines:							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84623100	- Numerically controlled	40						0
84623900	- Other	40						0
84624	- Punching or notching machines (including presses), including combined punching and shearing machines:							
84624100	- Numerically controlled	40						0
84624900	- Other	40						0
84629	- Other:							
84629100	- Hydraulic presses	40						0
84629900	- Other	40						0
8463	Other machine-tools for working metal or cermets, without removing material:							
84631000	- Draw-benches for bars, tubes, profiles wire or the like	40						0
84632000	- Thread rolling machines	40						0
84633000	- Machines for working wire	40						0
84639000	- Other	40						0
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass:							
84641000	- Sawing machines	40						0
84642000	- Grinding or polishing machines	40						0
84649000	- Other	40						0
8465	Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials:							
84651000	- Machines which can carry out different types of machining operations without tool change between such operations	40				JP, NZ		0
84659	- Other:							
84659100	- Sawing machines	40				JP, NZ		0
84659200	- Planing, milling or moulding (by cutting) machines	40				JP, NZ		0
84659300	- Grinding, sanding or polishing machines	40				JP, NZ		0
84659400	- Bending or assembling machines	40				JP, NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84659500	- Drilling or morticing machines	40						
84659600	- Splitting, slicing or paring machines	40				JP, NZ		0
84659900	- Other	40				JP, NZ		0
8466	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.							0
84661000	- Tool holders and self-opening dieheads	40						0
84662000	- Work holders	40						0
84663000	- Dividing heads and other special attachments for machine-tools	40						0
84669	- Other:							
84669100	- For machines of heading 84.64	40						0
84669200	- For machines of heading 84.65	40						0
84669300	- For machines of headings 84.56 to 84.61	40						0
84669400	- For machines of heading 84.62 or 84.63	40						0
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.							
84671	- Pneumatic:							
84671100	- Rotary type (including combined rotary-percussion)	40						0
84671900	- Other	40						0
84672	- With self-contained electric motor:							
84672100	- Drills of all kinds	40						0
84672200	- Saws	40						0
84672900	- Other	40						0
84678	- Other tools:							
84678100	- Chain saws	40						0
84678900	- Other	40						0
84679	- Parts:							
84679100	- Of chain saws	15				US		0
84679200	- Of pneumatic tools	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84679900	-- Other	40						0
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.							
84681000	- Hand-held blow pipes	40						0
84682000	- Other gas-operated machinery and apparatus	40						0
84688000	- Other machinery and apparatus	40						0
84689000	- Parts	40						0
8469	Typewriters other than printers of heading 84.43; word-processing machines							
84690000	Typewriters other than printers of heading 84.43; word-processing machines	40						0
8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.							
84701000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	40						0
84702	- Other electronic calculating machines:							
84702100	-- Incorporating a printing device	40						0
84702900	- Other	40						0
84703000	- Other calculating machines	40						0
84705000	- Cash registers	30						0
84709000	- Other	40						0
8471	Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.							

US

Concession first incorporated in a GATT Schedule Earlier INRS ODCs

Present concession established INR

Implementation

Bound rate at Final Bound rate date of accession

HS Description

HS	Description	Bound rate at Final Bound rate date of accession	Implementation	Present concession established INR	Concession first incorporated in a GATT Schedule Earlier INRS ODCs
84713000	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of a least a central processing unit, a keyboard and a display	0		NZ	0
84714	- Other automatic data processing machines:				
84714100	- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0		NZ	0
84714900	- Other, presented in the form of systems	0		NZ	0
84715000	- Processing units other than those of sub-heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	0		NZ	0
84716000	- Input or output units, whether or not containing storage units in the same housing	0		NZ	0
84717000	- Storage units	0		NZ	0
84718000	- Other units of automatic data processing machines	0		NZ	0
84719000	- Other	0			
8472	Other office machines (for example hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).				
84721000	- Duplicating machines	0			0
84723000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	0			0
84729000	- Other	0			
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.				
84731000	- Parts and accessories of the machines of heading 84.69	0		NZ	0
84732	- Parts and accessories of the machines of heading 84.70:				

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84732100	- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.25	0				NZ		0
84732900	- Other	0				NZ		0
84733000	- Parts and accessories of the machines of heading 84.71	0				AU NZ		0
84734000	- Parts and accessories of the machines of heading 84.72	0				NZ		0
84735000	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0				NZ		0
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.							
84741000	- Sorting, screening, separating or washing machines	40						0
84742000	- Crushing or grinding machines	40						0
84743	- Mixing or kneading machines:							
84743100	- Concrete or mortar mixers	40						0
84743200	- Machines for mixing mineral substances with bitumen	40						0
84743900	- Other	40						0
84748000	- Other machinery	40						0
84749000	- Parts	40						0
8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.							
84751000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	40						0
84752	- Machines for manufacturing or hot working glass or glassware:							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84752100	- Machines for making optical fibres and preforms thereof	40						0
84752900	- Other	40						0
84759000	- Parts	40						0
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.							
84762	- Automatic beverage-vending machines							
84762100	- Incorporating heating or refrigerating devices	40						0
84762900	- Other	40						0
84768	- Other machines:							
84768100	- Incorporating heating or refrigerating devices	40						0
84768900	- Other	40						0
84769000	- Parts	40						0
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.							
84771000	- Injection-moulding machines	40						0
84772000	- Extruders	40						0
84773000	- Blow moulding machines	40						0
84774000	- Vacuum moulding machines and other thermoforming machines	40						0
84775	- Other machinery for moulding or otherwise forming:							
84775100	- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	40						0
84775900	- Other	40						0
84778000	- Other machinery	40						0
84779000	- Parts	40						0
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.							
84781000	- Machinery	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84789000	- Parts	40						0
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.							
84791000	- Machinery for public works, building of the like	40						0
84792000	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	40						0
84793000	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	40						0
84794000	- Rope or cable-making machines	40						0
84795000	- Industrial robots, not elsewhere specified or included	40						0
84796000	- Evaporative air coolers	40						0
84798	- Other machines and mechanical appliances	40						0
84798100	- For treating metal, including electric wire coil-winders	40						0
84798200	- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	40						0
84798900	- Other	40						0
84799000	- Parts	15						0
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds); metal carbides, glass, mineral materials, rubber or plastics							
84801000	- Moulding boxes for metal foundry	40						0
84802000	- Mould bases	40						0
84803000	- Moulding patterns	40						0
84804	- Moulds for metal or metal carbides							
84804100	- Injection or compression types	40						0
84804900	- Other	40						0
84805000	- Moulds for glass	40						0
84806000	- Moulds for mineral materials	40						0
84807	- Moulds for rubber or plastics	40						0

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HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs/ODCs
84807100	- Injection or compression types	40						0
84807900	- Other	40						0
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.							
84811000	- Pressure-reducing valves	40				NZ		0
84812000	- Valves for oleohydraulic or pneumatic transmissions	40				NZ		0
84813000	- Check (nonreturn) valves	40				NZ		0
84814000	- Safety or relief valves	40				NZ		0
84818000	- Other appliances	40				NZ		0
84819000	- Parts	40				NZ		0
8482	Ball or roller bearings							
84821000	- Ball bearings	40						0
84822000	- Tapered roller bearings, including cone and tapered roller assemblies	40						0
84823000	- Spherical roller bearings	40						0
84824000	- Needle roller bearings	40						0
84825000	- Other cylindrical roller bearings	40						0
84828000	- Other, including combined ball/roller bearings	40						0
84829	- Parts							
84829100	- Balls, needles and rollers	40						0
84829900	- Other	40						0
8483	Transmission shafts (including cam shafts and crank shafts) and cranks, bearing housings and plain shaft bearings, gears and gearing, ball or roller screws, gear boxes and other speed changers, including torque converters, flywheels and pulleys, including pulley blocks, clutches and shaft couplings (including universal joints)							
84831000	- Transmission shafts (including cam shafts and crank shafts) and cranks	40						0
84832000	- Bearing housings, incorporating ball or roller bearings	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84833000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	40				JP		0
84834000	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws, gear boxes and other speed changers, including torque converters	40						0
84835000	- Flywheels and pulleys, including pulley blocks	40				JP		0
84836000	- Clutches and shaft couplings (including universal joints)	40				JP		0
84839000	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	40				JP		0
8484	Gaskets and similar joints of metal sheeting combined with other material; or of two or more layers of metal, sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	40						0
84841000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	40						0
84842000	- Mechanical seals	40						0
84849000	- Other	40						0
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter, parts and accessories	40						0
84861000	- Machines and apparatus for the manufacture of boules or wafers	40						0
84862000	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	40				JP, NZ		0
84863000	- Machines and apparatus for the manufacture of flat panel displays	40						0
84864000	- Machines and apparatus specified in Note 9 (C) to this Chapter	40				JP, NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
84869000	- Parts and accessories	15					0
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.						
84871000	- Ships' or boats' propellers and blades therefor	40					0
84879000	- Other	40					0
85	Electrical machinery and equipment and parts thereof, sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles						
8501	Electric motors and generators (excluding generating sets)						
85011000	- Motors of an output not exceeding 37.5 W	40					0
85012000	- Universal AC/DC motors of an output exceeding 37.5 W	40					0
85013	- Other DC motors; DC generators						
85013100	-- Of an output not exceeding 750 W	40					0
85013200	-- Of an output exceeding 750 W but not exceeding 75 kW	40					0
85013300	-- Of an output exceeding 75 kW but not exceeding 375 kW	40					0
85013400	-- Of an output exceeding 375 kW	40					0
85014000	- Other AC motors, single-phase	40					0
85015	- Other AC motors, multi-phase:						
85015100	-- Of an output not exceeding 750 W	40					0
85015200	-- Of an output exceeding 750 W but not exceeding 75 kW	40					0
85015300	-- Of an output exceeding 75 kW	40					0
85016	- AC generators (alternators)						
85016100	- Of an output not exceeding 75 kVA	40					0
85016200	- Of an output exceeding 75 kVA but not exceeding 375 kVA	40					0
85016300	- Of an output exceeding 375 kVA but not exceeding 750 kVA	40					0
85016400	- Of an output exceeding 750 kVA	40					0

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HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
8502	Electric generating sets and rotary converters.						
85021	-Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)						
85021100	- Of an output not exceeding 75 KVA	40					0
85021200	- Of an output exceeding 75 KVA but not exceeding 375 KVA	40					0
85021300	- Of an output exceeding 375 KVA	40					0
85022000	- Generating sets with spark-ignition internal combustion piston engines	40					0
85023	- Other generating sets:						
85023100	- Wind-powered	40					0
85023900	- Other	40					0
85024000	- Electric rotary converters	40					0
8503	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.						
85030000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	40					0
8504	Electrical transformers, static converters (for example rectifiers) and inductors.						
85041000	- Ballasts for discharge lamps or tubes	40					0
85042	- Liquid dielectric transformers						
85042100	- Having a power handling capacity not exceeding 650 KVA	40					0
85042200	- Having a power handling capacity exceeding 650 KVA but not exceeding 10,000 KVA	40					0
85042300	- Having a power handling capacity exceeding 10,000 KVA	40					0
85043	- Other transformers:						
85043100	- Having a power handling capacity not exceeding 1 KVA	40					0
85043200	- Having a power handling capacity exceeding 1 KVA but not exceeding 16 KVA	40					0
85043300	- Having a power handling capacity exceeding 16 KVA but not exceeding 500 KVA	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATE Schedule	Earlier INRs ODCs
85043400	- Having a power handling capacity exceeding 500 kVA	40						0
85044000	- Static converters	40						0
85045000	- Other inductors	40						0
85049000	- Parts	40						0
8505	Electro-magnets, permanent magnets and articles intended to become permanent magnets after magnetisation, electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.							
85051	- Permanent magnets and articles intended to become permanent magnets after magnetisation							
85051100	- Of metal	40						0
85051900	- Other	40						0
85052000	- Electro-magnetic couplings, clutches and brakes	40						0
85059000	- Other, including parts	40						0
8506	Primary cells and primary batteries.							
85061000	- Manganese dioxide	40						0
85063000	- Mercuric oxide	40						0
85064000	- Silver oxide	40						0
85065000	- Lithium	40						0
85066000	- Air-zinc	40						0
85068000	- Other primary cells and primary batteries	40						0
85069000	- Parts	40						0
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)							
85071000	- Lead-acid, of a kind used for starting piston engines	40						0
85072000	- Other lead-acid accumulators	40						0
85073000	- Nickel-cadmium	40						0
85074000	- Nickel-iron	40						0
85078000	- Other accumulators	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
85079000	- Parts	40						0
8508	Vacuum cleaners							
85081	- With self-contained electric motor							
85081100	- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	40						0
85081900	- Other	40						0
85086000	- Other vacuum cleaners	40						0
85087000	- Parts	15				US		0
8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08							
85094000	- Food grinders and mixers, fruit or vegetable juice extractors	40						0
85098000	- Other appliances	30						0
85099000	- Parts	40						0
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor							
85101000	- Shavers	40						0
85102000	- Hair clippers	40						0
85103000	- Hair-removing appliances	40						0
85109000	- Parts	40						0
8511	Electrical ignition or starting equipment of a kind used for spark ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow-plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines							
85111000	- Sparking plugs	40						0
85112000	- Ignition magnets, magneto-dynamos, magnetic flywheels	40						0
85113000	- Distributors, ignition coils	40						0
85114000	- Starter motors and dual purpose starter-generators	40						0
85115000	- Other generators	40						0

HS	Description	Bound rate at date of accession	Final Bound Rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
85118000	- Other equipment	40						0
85119000	- Parts	40						0
8512	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters of a kind used for cycles or motor vehicles							
85121000	- Lighting or visual signalling equipment of a kind used on bicycles	40						0
85122000	- Other lighting or visual signalling equipment	40						0
85123000	- Sound signalling equipment	40						0
85124000	- Windscreen wipers, defrosters and demisters	40						0
85129000	- Parts	40						0
8513	Portable electric lamps designed to function by their own source of energy (for example dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12							
85131000	- Lamps	30						0
85139000	- Parts	40						0
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss), other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss							
85141000	- Resistance heated furnaces and ovens	40						0
85142000	- Furnaces and ovens functioning by induction or dielectric loss	40						0
85143000	- Other furnaces and ovens	40						0
85144000	- Other equipment for the heat treatment of materials by induction or dielectric loss	40						0
85149000	- Parts	40						0

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HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
8515	Electric (including electrically heated gas), laser or other light or proton beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.							
85151	- Brazing or soldering machines and apparatus							
85151100	- Soldering irons and guns	40						0
85151900	- Other	40						0
85152	- Machines and apparatus for resistance welding of metal:							
85152100	- Fully or partly automatic	40						0
85152900	- Other	40						0
85153	- Machines and apparatus for arc (including plasma arc) welding of metals:							
85153100	- Fully or partly automatic	40						0
85153900	- Other	40						0
85158000	- Other machines and apparatus	40						0
85159000	- Parts	40						0
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.							
85161000	- Electric instantaneous or storage water heaters and immersion heaters	40						0
85162	- Electric space heating apparatus and electric soil heating apparatus:							
85162100	- Storage heating radiators	40						0
85162900	- Other	40						0
85163	- Electro-thermic hair-dressing or hand-drying apparatus:							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCS
85163100	- Hair dryers	40						0
85163200	- Other hair-dressing apparatus	40						0
85163300	- Hand-drying apparatus	40						0
85164000	- Electric smoothing irons	40						0
85165000	- Microwave ovens	40						0
85166000	- Other ovens; cookers; cooking plates, boiling rings, grills and roasters	40						0
85167	- Other electro-thermic appliances.							0
85167100	- Coffee or tea makers	40						0
85167200	- Toasters	40						0
85167900	- Other	40						0
85168000	- Electric heating resistors	40						0
85169000	- Parts	40						0
8517	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network); other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28							0
85171	- Telephone sets, including telephones for cellular networks or for other wireless networks							0
85171100	- Line telephone sets with cordless handsets	0						0
85171200	- Telephones for cellular networks or for other wireless networks	10	0	2013		NZ		0
85171800	- Other	0				CA, EU, 27, JP, NZ		0
85176	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)					NZ		0
85176100	- Base stations	10	0	2013		CA, EU, 27, JP, NZ, US		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
85176200	-Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0				CA,EU27,JP,NZ,US	0
85176900	- Other	0					0
85177000	- Parts	0					0
8518	Microphones and stands therefor, their enclosures, headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets						
85181000	- Microphones and stands therefor	40					0
85182	- Loudspeakers, whether or not mounted in their enclosures	40					0
85182100	- Single loudspeakers, mounted in their enclosures	25			US		0
85182200	- Multiple loudspeakers, mounted in the same enclosure	30			US		0
85182900	- Other	40					0
85183000	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	40					0
85184000	- Audio-frequency electric amplifiers	40					0
85185000	- Electric sound amplifier sets	40					0
85189000	- Parts	30					0
8519	Sound recording or reproducing apparatus						
85192000	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	30			US		0
85193000	- Turntables (record decks)	40					0
85195000	- Telephone answering machines	40					0
85198	- Other apparatus						
85198100	- Using magnetic, optical or semiconductor media	30			US		0
85198900	- Other	30			US		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner.								
85211000	- Magnetic tape type	40							0
85219000	- Other	40							0
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21								
85221000	- Pick-up cartridges	40							0
85229000	- Other	40							0
8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.								
85232	- Magnetic media								
85232100	- Cards incorporating a magnetic stripe	40				NZ			0
85232900	- Other	25				NZ			0
85234000	- Optical media	25				NZ			0
85235	- Semiconductor media								
85235100	- Solid-state non-volatile storage devices	25				NZ			0
85235200	- "Smart cards"	40				NZ			0
85235900	- Other	25				NZ			0
85238000	- Other	25				NZ			0
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus, television cameras, digital cameras and video camera recorders								
85255000	- Transmission apparatus	15	0	2013			CA, EU27, JP, NZ, US		0
85256000	- Transmission apparatus incorporating reception apparatus	10	0	2013			CA, EU27, JP, NZ		0
85258000	- Television cameras, digital cameras and video camera recorders	65							0
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus								

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
85261000	- Radar apparatus	65						0
85269	- Other							
85269100	- Radio navigational aid apparatus	25						0
85269200	- Radio remote control apparatus	40						0
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.							
85271	- Radio-broadcast receivers capable of operating without an external source of power.							
85271200	- Pocket-size radio cassette-players	40				US		0
85271300	- Other apparatus combined with sound recording or reproducing apparatus	20						0
85271900	- Other	40						0
85272	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles.							
85272100	- Combined with sound recording or reproducing apparatus	40						0
85272900	- Other	40						0
85279	- Other							
85279100	- Combined with sound recording or reproducing apparatus	0				US		0
85279200	- Not combined with sound recording or reproducing apparatus but combined with a clock	40						0
85279900	- Other	40						0
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.							
85284	- Cathode-ray tube monitors.							
85284100	- Of a kind solely or principally used in an automatic data processing system of heading 84.71	0				NZ		0
85284900	- Other	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
85285	- Other monitors							
85285100	- Of a kind solely or principally used in an automatic data processing system of heading 84.71	0				NZ		0
85285900	- Other	40						
85286	- Projectors							
85286100	- Of a kind solely or principally used in an automatic data processing system of heading 84.71	0				NZ		0
85286900	- Other	40						
85287	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus							
85287100	- Not designed to incorporate a video display or screen	40						0
85287200	- Other, colour	40						0
85287300	- Other, black and white or other monochrome	40						0
8529	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28							0
85291000	- Aerials and aerial reflectors of all kinds, parts suitable for use therewith	25				CA		0
852990	- Other							
85299010	- Parts suitable for use solely or principally with the apparatus of subheadings 8528.41, 8528.51 or 8528.61	0				AU NZ		0
85299090	- Other	40				CA		0
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08)							
85301000	- Equipment for railways or tramways	40						0
85308000	- Other equipment	25						0
85309000	- Parts	40				US		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms) other than those of heading 85.12 or 85.30.							
85311000	- Burglar or fire alarms and similar apparatus	40						0
85312000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	40						0
85318000	- Other apparatus	40						0
85319000	- Parts	40						0
8532	Electrical capacitors, fixed, variable or adjustable (pre-set)							
85321000	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	40						0
85322	- Other fixed capacitors							
85322100	- Tantalum	40						0
85322200	- Aluminium electrolytic	40						0
85322300	- Ceramic dielectric, single layer	40						0
85322400	- Ceramic dielectric, multilayer	40						0
85322500	- Dielectric of paper or plastics	40						0
85322900	- Other	40						0
85323000	- Variable or adjustable (pre-set) capacitors	40						0
85329000	- Parts	40						0
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors.							
85331000	- Fixed carbon resistors, composition of film types	40						0
85332	- Other fixed resistors							
85332100	- For a power handling capacity not exceeding 20 W	40						0
85332900	- Other	40						0
85333	- Wirewound variable resistors, including rheostats and potentiometers							
85333100	- For a power handling capacity not exceeding 20 W	40						0
85333900	- Other	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GAIT Schedule	Earlier INRs ODCs
85334000	- Other variable resistors, including rheostats and potentiometers	40						0
85339000	- Parts	40						0
8534	Printed circuits	40						0
85340000	Printed circuits	40						0
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts							0
85351000	- Fuses	40						0
85352	- Automatic circuit breakers							0
85352100	- For a voltage of less than 72.5 kV	40						0
85352900	- Other	40						0
85353000	- Isolating switches and make-and-break switches	40						0
85354000	- Lightning arresters, voltage limiters and surge suppressors	40						0
85359000	- Other	40						0
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts, connectors for optical fibres, optical fibre bundles or cables							0
85361000	- Fuses	40						0
85362000	- Automatic circuit breakers	40						0
85363000	- Other apparatus for protecting electrical circuits	40						0
85364	- Relays							0
85364100	- For a voltage not exceeding 60 V	40						0
85364900	- Other	40						0
85365000	- Other switches	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRS ODCs
85366	- Lamp-holders, plugs and sockets							0
85366100	- Lamp-holders	40						0
85366900	- Other	40						0
85367000	- Connectors for optical fibres, optical fibre bundles or cables	40						0
85369000	- Other apparatus	40						0
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.							
85374000	- For a voltage not exceeding 1,000 V	40						0
85372000	- For a voltage exceeding 1,000 V	40						0
8538	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37							
85381000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	40						0
85389000	- Other	25						0
8539	Electric filament or discharge lamps, including sealed beam lamps, units and ultra-violet or infra-red lamps, arc-lamps							
85391000	- Sealed beam lamp units	40						0
85392	- Other filament lamps, excluding ultra-violet or infra-red lamps							
85392100	- Tungsten halogen	40						0
85392200	- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	40						0
85392900	- Other	40						0
85393	- Discharge lamps, other than ultra-violet lamps							
85393100	- Fluorescent, hot cathode	40						0
85393200	- Mercury or sodium vapour lamps, metal halide lamps	40						0
85393900	- Other	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a CAIT Schedule	Earlier INRs ODGs
85394	- Ultra violet or infra-red lamps, arc-lamps							
85394100	- Arc-lamps	40						0
85394600	- Other	40						0
85399000	- Parts	40						0
8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes)							
85401	- Cathode ray television picture tubes, including video monitor cathode ray tubes							
85401100	- Colour	65						
85401200	- Black and white or other monochrome	65						0
85402000	- Television camera tubes, image converters and intensifiers, other photo-cathode tubes	40						0
85404000	- Data graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	40						0
85405000	- Data graphic display tubes, black and white or other monochrome	40						0
85406000	- Other cathode ray tubes	40						0
85407	- Microwave tubes (for example magnetrons, klystrons, travelling wave tubes, catanotrons), excluding grid controlled tubes							
85407100	- Magnetrons	40						0
85407200	- Klystrons	40						0
85407900	- Other	40						0
85408	- Other valves and tubes							
85408100	- Receiver or amplifier valves and tubes	40						0
85408900	- Other	40						0
85409	- Parts							
85409100	- Of cathode ray tubes	40						0
85409900	- Other	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.							
85411000	- Diodes, other than photosensitive or light emitting diodes	40						0
85412	- Transistors, other than photosensitive transistors							
85412100	- With a dissipation rate of less than 1 W	40						0
85412900	- Other	40						0
85413000	- Thyristors, diacs, and triacs, other than photosensitive devices	40						0
85414000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	40						0
85415000	- Other semiconductor devices	40						0
85416000	- Mounted piezo-electric crystals	25						0
85419000	- Parts	40						0
8542	Electronic integrated circuits							
85423	- Electronic integrated circuits:							
85423100	- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	40						0
85423200	- Memories	40						0
85423300	- Amplifiers	40						0
85423900	- Other	40						0
85429000	- Parts	40						0
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.							
85431000	- Particle accelerators	40						0
85432000	- Signal generators	40						0
85433000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
85437000	- Other machines and apparatus	40						0
85439000	- Parts	25						0
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.							
	- Winding wire							
85441								
85441100	- Of copper	40						
85441900	- Other	40						
85442000	- Co-axial cable and other co-axial electric conductors	40						
85443000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	40						
85444	- Other electric conductors, for a voltage not exceeding 1,000 V:							
85444200	- Fitted with connectors	40						
85444900	- Other	40						
85446000	- Other electric conductors, for a voltage exceeding 1,000 V	40						
85447000	- Optical fibre cables	40						
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.							
85451	- Electrodes							
85451100	- Of a kind used for furnaces	40						
85451900	- Other	40						
85452000	- Brushes	40						
85459000	- Other	40						
8546	Electrical insulators of any material.							
85461000	- Of glass	40						
85462000	- Of ceramics	40						
85469000	- Other	40						

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound Rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.							
85471000	- Insulating fittings of ceramics	40						0
85472000	- Insulating fittings of plastics	40						0
85479000	- Other	40						0
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.							
85481000	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	40						0
85489000	- Other	25						0
86	Railway or tramway locomotives, rolling-stock and parts thereof, railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds							
8601	Rail locomotives powered from an external source of electricity or by electric accumulators.							
86011000	- Powered from an external source of electricity	40						0
86012000	- Powered by electric accumulators	40						0
8602	Other rail locomotives; locomotive tenders.							
86021000	- Diesel-electric locomotives	40						0
86029000	- Other	40						0
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.							

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
86031000	- Powered from an external source of electricity	40						0
86039000	- Other	40						0
8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).							
86040000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	40						0
8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).							
86050000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	40						0
8606	Railway or tramway goods vans and wagons, not self-propelled.							
86061000	- Tank wagons and the like	40						0
86063000	- Self-discharging vans and wagons, other than those of subheading 8606.10	40						0
86069	- Other:							
86069100	- Covered and closed	40						0
86069200	- Open, with non-removable sides of a height exceeding 60 cm	40						0
86069900	- Other	40						0
8607	Parts of railway or tramway locomotives or rolling-stock.							
86071	- Bogies, bissel-bogies, axles and wheels, and parts thereof.							
86071100	- Driving bogies and bissel-bogies	40						0
86071200	- Other bogies and bissel-bogies	40						0
86071900	- Other, including parts	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
86072	- Brakes and parts thereof:							
86072100	- Air brakes and parts thereof	40						0
86072900	- Other	40						0
86073000	- Hooks and other coupling devices, buffers, and parts thereof	40						0
86079	- Other:							
86079100	-- Of locomotives	40						0
86079900	- Other	40						0
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.							
86080000	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	40						0
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.							
86090000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	40						0
87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof							
8701	Tractors (other than tractors of heading 87.09).							
87011000	- Pedestrian controlled tractors	40						0
87012000	- Road tractors for semi-trailers	40						0
87013000	- Track-laying tractors	40						0
87019000	- Other	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
8702	Motor vehicles for the transport of ten or more persons, including the driver.							
87021000	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	40				JP		0
87029000	- Other	40				JP		0
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.							
87031000	- Vehicles specially designed for travelling on snow, golf cars and similar vehicles	40				JP		0
87032	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:							
87032100	- Of a cylinder capacity not exceeding 1,000 cc	40				JP		0
87032200	- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	40				JP		0
87032300	- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	30				JP,US		0
87032400	- Of a cylinder capacity exceeding 3,000 cc	40				JP		0
87033	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):							
87033100	- Of a cylinder capacity not exceeding 1,500 cc	40				JP		0
87033200	- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	40				JP		0
87033300	- Of a cylinder capacity exceeding 2,500 cc	40				JP		0
87039000	- Other	40				JP		0
8704	Motor vehicles for the transport of goods.							
87041000	- Dumpers designed for off-highway use	15				JP,US		0
87042	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):							
87042100	- g.v.w. not exceeding 5 tonnes	40				JP		0
87042200	- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	40				JP		0
87042300	- g.v.w. exceeding 20 tonnes	40				JP		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
87043	- Other, with spark-ignition internal combustion piston engine:							
87043100	- g.v.w. not exceeding 5 tonnes	40				JP		0
87043200	- g.v.w. exceeding 5 tonnes	40				JP		0
87049000	- Other	40				JP		0
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).							
87051000	- Crane lorries	40				JP		0
87052000	- Mobile drilling derricks	40				JP		0
87053000	- Fire fighting vehicles	40				JP		0
87054000	- Concrete-mixer lorries	40				JP		0
87059000	- Other	40				JP		0
8706	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.							
87060000	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	40						0
8707	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.							
87071000	- For the vehicles of heading 87.03	15						0
87079000	- Other	40						0
8708	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.							
87081000	- Bumpers and parts thereof	40				JP,NZ		0
87082	- Other parts and accessories of bodies (including cabs):							
87082100	-- Safety seat belts	40				JP,NZ		0
87082900	- Other	40				JP,NZ		0
87083000	- Brakes and servo-brakes; parts thereof	40				JP,NZ		0
87084000	- Gear boxes and parts thereof	40				JP,NZ		0
87085000	- Drive-axes with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	40				JP,NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
87087000	- Road wheels and parts and accessories thereof	40				JP, NZ		0
87088000	- Suspension systems and parts thereof (including shock-absorbers)	40				JP, NZ		0
87089	- Other parts and accessories:							
87089100	-- Radiators and parts thereof	40				JP, NZ		0
87089200	-- Silencers (mufflers) and exhaust pipes; parts thereof	40				JP, NZ		0
87089300	-- Clutches and parts thereof	40				JP, NZ		0
87089400	-- Steering wheels, steering columns and steering boxes; parts thereof	40				JP, NZ		0
87089500	-- Safety airbags with inflator system; parts thereof	40				JP, NZ		0
87089900	-- Other	40				JP, NZ		0
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.							0
87091	- Vehicles:							
87091100	-- Electrical	40						0
87091900	-- Other	40						0
87099000	- Parts	40						0
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.							0
87100000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	40						0
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.							0
87111000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	40						0
8712000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
87113000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	40						0
87114000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	40						0
87115000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	30				US		0
87119000	- Other	40						0
8712	Bicycles and other cycles (including delivery tricycles), not motorised.							
87120000	Bicycles and other cycles (including delivery tricycles), not motorised.	40						0
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.							
87131000	- Not mechanically propelled	40						0
87139000	- Other	40						0
8714	Parts and accessories of vehicles of headings 87.11 to 87.13.							
87141	- Of motorcycles (including mopeds):							
87141100	- Saddles	40						0
87141900	- Other	40						0
87142000	- Of carriages for disabled persons	40						0
87149	- Other:							
87149100	- Frames and forks, and parts thereof	40						0
87149200	- Wheel rims and spokes	40						0
87149300	- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	40						0
87149400	- Brakes, including coaster braking hubs and hub brakes, and parts thereof	40						0
87149500	- Saddles	40						0
87149600	- Pedals and crank-gear, and parts thereof	40						0
87149900	- Other	40						0
8715	Baby carriages and parts thereof.							
87150000	Baby carriages and parts thereof.	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.							
87161000	- Trailers and semi-trailers of the caravan type, for housing or camping	40						0
87162000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	40						0
87163	- Other trailers and semi-trailers for the transport of goods;							
87163100	- Tanker trailers and tanker semi-trailers	40						
87163900	- Other	40						
87164000	- Other trailers and semi-trailers	40						0
87168000	- Other vehicles	40						0
87169000	- Parts	40						0
88	Aircraft, spacecraft, and parts thereof							0
8801	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.							0
88010000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	0				US		0
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.							
88021	- Helicopters:							
88021100	-- Of an unladen weight not exceeding 2,000 kg	0				US		0
88021200	-- Of an unladen weight exceeding 2,000 kg	0				US		0
88022000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	0				US		0
88023000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	0				US		0
88024000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	0				US		0
88026000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0				US		0
8803	Parts of goods of heading 88.01 or 88.02.							
88031000	- Propellers and rotors and parts thereof	0				US		0
88032000	- Under-carriages and parts thereof	0				US		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	JNR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
88033000	- Other parts of aeroplanes or helicopters	0				US		0
88039000	- Other	0				US		0
8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.							
88040000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	0				US		0
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.							
88051000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0				US		0
88052	- Ground flying trainers and parts thereof.							
88052100	- Air combat simulators and parts thereof	0				US		0
88052900	- Other	0				US		0
89	Ships, boats and floating structures							
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.							
89011000	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	40				JP		0
89012000	- Tankers	40				JP		0
89013000	- Refrigerated vessels, other than those of subheading 8901.20	40				JP		0
89019000	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	40				JP		0
8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.							
89020000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	40						0
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes.							
89031000	- Inflatable	40				JP, US		0
89039	- Other:							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
89039100	-- Sailboats, with or without auxiliary motor	40				JP		0
89039200	-- Motorboats, other than outboard motorboats	65				JP		0
89039900	- Other	65						0
8904	Tugs and pusher craft.					JP		0
89040000	Tugs and pusher craft.	40						0
8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.							0
89051000	- Dredgers	40						0
89052000	- Floating or submersible drilling or production platforms	40						0
89059000	- Other	40						0
8906	Other vessels, including warships and lifeboats other than rowing boats.							0
89061000	- Warships	40						0
89069000	- Other	40						0
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).							0
89071000	- Inflatable rafts	40						0
89079000	- Other	40						0
8908	Vessels and other floating structures for breaking up.							0
89080000	Vessels and other floating structures for breaking up.	40						0
90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof							0
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.							0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
90011000	- Optical fibres, optical fibre bundles and cables	40						0
90012000	- Sheets and plates of polarising material	40						0
90013000	- Contact lenses	40						0
90014000	- Spectacle lenses of glass	40						0
90015000	- Spectacle lenses of other materials	40						0
90019000	- Other	40						0
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.							
90021	- Objective lenses:							
90021100	- For cameras, projectors or photographic enlargers or reducers	40						0
90021900	- Other	40						0
90022000	- Filters	40						0
90029000	- Other	40						0
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof.							
90031	- Frames and mountings:							
90031100	- Of plastics	40						0
90031900	- Of other materials	40						0
90039000	- Parts	40						0
9004	Spectacles, goggles and the like, corrective, protective or other.							
90041000	- Sunglasses	40						0
90049000	- Other	40						0
9005	Binoculars, monoculars, other optical telescopes, and mountings thereof, other astronomical instruments and mountings thereof, but not including instruments for radio-astronomy.							
90051000	- Binoculars	40						0
90058000	- Other instruments	40						0
90059000	- Parts and accessories (including mountings)	40						0

HS	Description	Bound rate at date of accession	Final Bound Rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRS ODCs
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.						
90061000	- Cameras of a kind used for preparing printing plates or cylinders	40					0
90063000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	40					0
90064000	- Instant print cameras	40					0
90065	- Other cameras:						
90065100	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	40					0
90065200	-- Other, for roll film of a width less than 35 mm	40					0
90065300	-- Other, for roll film of a width of 35 mm	40					0
90065900	-- Other	40					0
90066	- Photographic flashlight apparatus and flashbulbs:						
90066100	-- Discharge lamp ("electronic") flashlight apparatus	65					0
90066900	-- Other	65					0
90069	- Parts and accessories:						
90069100	-- For cameras	65					0
90069900	-- Other	65					0
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.						
90071	- Cameras:						
90071100	-- For film of less than 16 mm width or for double-8 mm film	40					0
90071900	-- Other	40					0
90072000	- Projectors	40					0
90079	- Parts and accessories:						
90079100	-- For cameras	40					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
90079200	- For projectors	40						0
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:							
90081000	- Slide projectors	65						0
90082000	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	65						0
90083000	- Other image projectors	65						0
90084000	- Photographic (other than cinematographic) enlargers and reducers	65						0
90089000	- Parts and accessories	65						0
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.							
90101000	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	65						0
90105000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	65						0
90106000	- Projection screens	65						0
90109000	- Parts and accessories	65						0
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.							
90111000	- Stereoscopic microscopes	40						0
90112000	- Other microscopes, for photomicrography, cinephoto-micrography or microprojection	40						0
90118000	- Other microscopes	40						0
90119000	- Parts and accessories	40						0
9012	Microscopes other than optical microscopes; diffraction apparatus.							
90121000	- Microscopes other than optical microscopes; diffraction apparatus	40						0
90129000	- Parts and accessories	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.							
90131000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	40						0
90132000	- Lasers, other than laser diodes	40						0
90138000	- Other devices, appliances and instruments	40						0
90139000	- Parts and accessories	40						0
9014	Direction finding compasses; other navigational instruments and appliances.							
90141000	- Direction finding compasses	40						0
90142000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	40						0
90148000	- Other instruments and appliances	40						0
90149000	- Parts and accessories	0						0
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.							
90151000	- Rangefinders	40						0
90152000	- Theodolites and tachymeters (tachometers)	40						0
90153000	- Levels	40						0
90154000	- Photogrammetrical surveying instruments and appliances	40						0
90158000	- Other instruments and appliances	0						0
90159000	- Parts and accessories	40						0
9016	Balances of a sensitivity of 5 cg or better, with or without weights.							
90160000	Balances of a sensitivity of 5 cg or better, with or without weights.	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.							
90171000	- Drafting tables and machines, whether or not automatic	40						0
90172000	- Other drawing, marking-out or mathematical calculating instruments	40						0
90173000	- Micrometers, callipers and gauges	40						0
90178000	- Other instruments	40						0
90179000	- Parts and accessories	40						0
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.							
90181	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):							
90181100	-- Electro-cardiographs	0						0
90181200	-- Ultrasonic scanning apparatus	0						0
90181300	-- Magnetic resonance imaging apparatus	0						0
90181400	-- Scintigraphic apparatus	0						0
90181900	-- Other	0						0
90182000	- Ultra-violet or infra-red ray apparatus	0						0
90183	- Syringes, needles, catheters, cannulae and the like:							
90183100	-- Syringes, with or without needles	0						0
90183200	-- Tubular metal needles and needles for sutures	0						0
90183900	-- Other	0						0
90184	- Other instruments and appliances, used in dental sciences:							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
90184100	- Dental drill engines, whether or not combined on a single base with other dental equipment	0						0
90184900	- Other	0						0
90185000	- Other ophthalmic instruments and appliances	0						0
90189000	- Other instruments and appliances	0						0
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.							
90191000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0						0
90192000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0						0
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.							
90200000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	0						0
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.							
90211000	- Orthopaedic or fracture appliances	0						0
90212	- Artificial teeth and dental fittings:							
90212100	- Artificial teeth	0						0
90212900	- Other	0						0
90213	- Other artificial parts of the body:							
90213100	- Artificial joints	0						0
90213900	- Other	0						0
90214000	- Hearing aids, excluding parts and accessories	0						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
90215000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0						0	
90219000	- Other	0						0	
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.								
90221	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:								
90221200	- Computed tomography apparatus	0						0	
90221300	- Other, for dental uses	0						0	
90221400	- Other, for medical, surgical or veterinary uses	0						0	
90221900	- For other uses	40						0	
90222	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:								
90222100	- For medical, surgical, dental or veterinary uses	0						0	
90222900	- For other uses	40						0	
90223000	- X-ray tubes	0						0	
90229000	- Other, including parts and accessories	0						0	
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions) unsuitable for other uses.								
90230000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions) unsuitable for other uses.	40						0	

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).							
90241000	- Machines and appliances for testing metals	40						0
90248000	- Other machines and appliances	40						0
90249000	- Parts and accessories	40						0
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.							
90251	- Thermometers and pyrometers, not combined with other instruments:							
90251100	-- Liquid-filled, for direct reading	40						0
90251900	-- Other	40						0
90258000	- Other instruments	0						0
90259000	- Parts and accessories	40						0
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.							
90261000	- For measuring or checking the flow of level of liquids	40						0
90262000	- For measuring or checking pressure	40						0
90268000	- Other instruments or apparatus	40						0
90269000	- Parts and accessories	40						0
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.							

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
90271000	- Gas or smoke analysis apparatus	40						0
90272000	- Chromatographs and electrophoresis instruments	40						0
90273000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	40						0
90275000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	40						0
90278000	- Other instruments and apparatus	40						0
90279000	- Microtomes; parts and accessories	40						0
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.							
90281000	- Gas meters	40						0
90282000	- Liquid meters	40						0
90283000	- Electricity meters	40						0
90289000	- Parts and accessories	40						0
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.							
90291000	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	40						0
90292000	- Speed indicators and tachometers; stroboscopes	40						0
90299000	- Parts and accessories	40						0
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray cosmic or other ionising radiations.							
90301000	- Instruments and apparatus for measuring or detecting ionising radiations	40				NZ		0
90302000	- Oscilloscopes and oscillographs	40						0
90303	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power.							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
90303100	- Multimeters without a recording device	40				NZ		0
90303200	- Multimeters with a recording device	40				NZ		0
90303300	- Other, without a recording device	40				NZ		0
90303900	- Other, with a recording device	40				NZ		0
90304000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	40				NZ		0
90308	- Other instruments and apparatus:							
90308200	- For measuring or checking semiconductor wafers or devices	40				NZ		0
90308400	- Other, with a recording device	40				NZ		0
90308900	- Other	40				NZ		0
90309000	- Parts and accessories	40				NZ		0
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter, profile projectors.							
90311000	- Machines for balancing mechanical parts	40						0
90312000	- Test benches	40						0
90314	- Other optical instruments and appliances:							
90314100	- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	40						0
90314900	- Other	40						0
90318000	- Other instruments, appliances and machines	30				US		0
90319000	- Parts and accessories	40						0
9032	Automatic regulating or controlling instruments and apparatus.							
90321000	- Thermostats	40						0
90322000	- Manostats	40						0
90328	- Other instruments and apparatus:							
90328100	- Hydraulic or pneumatic	40						0
90328900	- Other	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
90329000	- Parts and accessories	25						0
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.							
90330000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	75						0
91	Clocks and watches and parts thereof							
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.							
91011	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:							
91011100	- With mechanical display only	40						0
91011900	- Other	40						0
91012	- Other wrist-watches, whether or not incorporating a stop-watch facility:							
91012100	- With automatic winding	40						0
91012900	- Other	40						0
91019	- Other:							
91019100	- Electrically operated	40						0
91019900	- Other	40						0
9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.							
91021	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:							
91021100	- With mechanical display only	40						0
91021200	- With opto-electronic display only	40						0
91021900	- Other	40						0
91022	- Other wrist-watches, whether or not incorporating a stop-watch facility:							
91022100	- With automatic winding	40						0
91022900	- Other	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
91029	- Other.							
91029100	- Electrically operated	40						0
91029900	- Other	40						0
9103	Clocks with watch movements, excluding clocks of heading 91.04.							
91031000	- Electrically operated	40						0
91039000	- Other	40						0
9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.							
91040000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	40						0
9105	Other clocks.							
91051	- Alarm clocks:							
91051100	- Electrically operated	40						0
91051900	- Other	40						0
91052	- Wall clocks:							
91052100	- Electrically operated	40						0
91052900	- Other	40						0
91059	- Other:							
91059100	- Electrically operated	40						0
91059900	- Other	40						0
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time- registers, time-recorders).							
91061000	- Time-registers; time-recorders	65						0
91069000	- Other	65						0
9107	Time switches with clock or watch movement or with synchronous motor.							
91070000	Time switches with clock or watch movement or with synchronous motor.	65						0
9108	Watch movements, complete and assembled.							

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
91081	- Electrically operated:						
91081100	- With mechanical display only or with a device to which a mechanical display can be incorporated	65					0
91081200	- With opto-electronic display only	65					0
91081900	- Other	65					0
91082000	- With automatic winding	65					0
91089000	- Other	65					0
9109	Clock movements, complete and assembled.						
91091	- Electrically operated:						
91091100	- Of alarm clocks	65					0
91091900	- Other	65					0
91099000	- Other	65					0
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.						
91101	- Of watches:						
91101100	- Complete movements, unassembled or partly assembled (movement sets)	65					0
91101200	- Incomplete movements, assembled	65					0
91101900	-- Rough movements	65					0
91109000	- Other	65					0
9111	Watch cases and parts thereof.						
91111000	- Cases of precious metal or of metal clad with precious metal	65					0
91112000	- Cases of base metal, whether or not gold- or silver-plated	65					0
91118000	- Other cases	65					0
91119000	- Parts	65					0
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.						
91122000	- Cases	65					0
91129000	- Parts	65					0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u> <u>rate</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u> <u>ODCs</u>
9113	Watch straps, watch bands and watch bracelets, and parts thereof.							
91131000	- Of precious metal or of metal clad with precious metal	65						0
91132000	- Of base metal, whether or not gold- or silver-plated	65						0
91139000	- Other	65						0
9114	Other clock or watch parts.							
91141000	- Springs, including hair-springs	65						0
91142000	- Jewels	65						0
91143000	- Dials	65						0
91144000	- Plates and bridges	65						0
91149000	- Other	65						0
92	Musical instruments; parts and accessories of such articles							0
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.							
92011000	- Upright pianos	40						0
92012000	- Grand pianos	40						0
92019000	- Other	40						0
9202	Other string musical instruments (for example, guitars, violins, harps).							
92021000	- Played with a bow	40						0
92029000	- Other	40						0
9205	Other wind musical instruments (for example, clarinets, trumpets, bagpipes).							
92051000	- Brass-wind instruments	40						0
92059000	- Other	40						0
9206	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).							
92060000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	40						0
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
92071000	- Keyboard instruments, other than accordions	40							0
92079000	- Other	40							0
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.								
92081000	- Musical boxes	65							0
92089000	- Other	65							0
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.								
92093000	- Musical instrument strings	40							0
92099	- Other								
92099100	-- Parts and accessories for pianos	40							0
92099200	-- Parts and accessories for the musical instruments of heading 92.02	40							0
92099400	-- Parts and accessories for the musical instruments of heading 92.07	40							0
92099900	- Other	40							0
93	Arms and ammunition; parts and accessories thereof								
9301	Military weapons, other than revolvers, pistols and the arms of heading 93.07.								
93011	- Artillery weapons (for example, guns, howitzers and mortars) :								
93011100	-- Self-propelled	200	55	2013		US			0
93011900	-- Other	200	55	2013		US			0
93012000	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectiles	200	55	2013		US			0
93019000	- Other								
9302	Revolvers and pistols, other than those of heading 93.03 or 93.04.	200	55	2013		US			0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
93020000	Revolvers and pistols, other than those of heading 93.03 or 93.04.	200	55	2013		US		0
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).							
93031000	- Muzzle-loading firearms	200	55	2013		US		0
93032000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	200	55	2013		US		0
93033000	- Other sporting, hunting or target-shooting rifles	200	55	2013		US		0
93039000	- Other	200	55	2013		US		0
9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.							
93040000	Other arms (for example, spring, air or gas, guns and pistols, truncheons), excluding those of heading 93.07.	200	55	2013		US		0
9305	Parts and accessories of articles of headings 93.01 to 93.04.							
93051000	- Of revolvers or pistols	200	55	2013		US		0
93052	- Of shotguns or rifles of heading 93.03:							
93052100	- Shotgun barrels	200	55	2013		US		0
93052900	- Other	200	55	2013		US		0
93059	- Other:							
93059100	- Of military weapons of heading 93.01	55				US		0
93059900	- Other	200	55	2013		US		0
9306	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.							
93062	- Shotgun cartridges and parts thereof; air gun pellets:							
93062100	- Cartridges	150	55	2013		US		0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound Rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
93062900	- Other	150	55	2013		US		0
93063000	- Other cartridges and parts thereof	150	55	2013		US		0
93069000	- Other	150	55	2013		US		0
9307	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.							
93070000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	150	55	2013		US		0
94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings							
9401	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.							
94011000	- Seats of a kind used for aircraft	65				NZ		0
94012000	- Seats of a kind used for motor vehicles	65				NZ		0
94013000	- Swivel seats with variable height adjustment	65				NZ		0
94014000	- Seats other than garden seats or camping equipment, convertible into beds	65				NZ		0
94015	- Seats of cane, osier, bamboo or similar materials:							
94015100	- Of bamboo or rattan	65				NZ		0
94015900	- Other	65				NZ		0
94016	- Other seats, with wooden frames:							
94016100	- Upholstered	65				NZ		0
94016900	- Other	65				NZ		0
94017	- Other seats, with metal frames:							
94017100	- Upholstered	65				NZ		0
94017900	- Other	65				NZ		0
94018000	- Other seats	65				NZ		0
94019000	- Parts	65				NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.							
94021000	- Dentists', barbers' or similar chairs and parts thereof	0						0
94029000	- Other	65						0
9403	Other furniture and parts thereof.							
94031000	- Metal furniture of a kind used in offices	65				NZ		0
94032000	- Other metal furniture	65				NZ		0
94033000	- Wooden furniture of a kind used in offices	65				NZ		0
94034000	- Wooden furniture of a kind used in the kitchen	65				NZ		0
940350	- Wooden furniture of a kind used in the bedroom							
94035010	- Camphorwood chests and the like	40				NZ		0
94035090	- Other	65				NZ		0
94036000	- Other wooden furniture	50				NZ,US		0
94037000	- Furniture of plastics	65				NZ		0
94038	- Furniture of other materials, including cane, osier, bamboo or similar materials:							
94038100	- Of bamboo or rattan	65				NZ		0
94038900	- Other	65				NZ		0
94039000	- Parts	65				NZ		0
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics; whether or not covered.							
94041000	- Mattress supports	65				NZ		0
94042	- Mattresses:							
94042100	- Of cellular rubber or plastics, whether or not covered	65				NZ		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
94042900	-- Of other materials	65				NZ			0
94043000	- Sleeping bags	65				NZ			0
94049000	- Other	65				NZ			0
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.								
94051000	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	65							0
94052000	- Electric table, desk, bedside or floor-standing lamps	65							0
94053000	- Lighting sets of a kind used for Christmas trees	40							0
94054000	- Other electric lamps and lighting fittings	65							0
94055000	- Non-electrical lamps and lighting fittings	35				US			0
94056000	- Illuminated signs, illuminated name-plates and the like	45				US			0
94059	- Parts:								
94059100	-- Of glass	65							0
94059200	-- Of plastics	65							0
94059900	- Other	65							0
9406	Prefabricated buildings.								
94060000	Prefabricated buildings.	65							0
95	Toys, games and sports requisites; parts and accessories thereof								
9503	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.								
95030000	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	40							0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u> <u>rate</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
9504	Articles for funfair, table or parlour games, including pinball games, billiards, special tables for casino games and automatic bowling alley equipment.								
95041000	- Video games of a kind used with a television receiver	65						0	
95042000	- Articles and accessories for billiards of all kinds	65						0	
95043000	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment	65						0	
95044000	- Playing cards	65						0	
95049000	- Other	65						0	
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.								
95051000	- Articles for Christmas festivities	40						0	
95059000	- Other	65						0	
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter, swimming pools and paddling pools.								
95061	- Snow-skis and other snow-ski equipment:								
95061100	-- Skis	40							
95061200	-- Ski-fastenings (ski-bindings)	40						0	
95061900	-- Other	40						0	
95062	- Water-skis, surf-boards, sailboards and other water-sport equipment:								
95062100	-- Sailboards	40						0	
95062900	-- Other	40						0	
95063	- Golf clubs and other golf equipment:								
95063100	-- Clubs, complete	40						0	
95063200	-- Balls	40						0	
95063900	-- Other	20						0	
95064000	- Articles and equipment for table-tennis	40				US		0	

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
95065	- Tennis, badminton or similar rackets, whether or not strung:								
95065100	- Lawn-tennis rackets, whether or not strung	40							0
95065900	- Other	40							0
95066	- Balls, other than golf balls and table-tennis balls:								
95066100	- Lawn-tennis balls	40							0
95066200	- Inflatable	40							0
95066900	- Other	40							0
95067000	- Ice skates and roller skates, including skating boots with skates attached	40							0
95069	- Other:								
95069100	- Articles and equipment for general physical exercise, gymnastics or athletics	40							0
95069900	- Other	40							0
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.								
95071000	- Fishing rods	40							0
95072000	- Fish-hooks, whether or not snelled	40							0
95073000	- Fishing reels	40							0
95079000	- Other	40							0
9508	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.								
95081000	- Travelling circuses and travelling menageries	40							0
95089000	- Other	40							0
96	Miscellaneous manufactured articles								
9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).								
96011000	- Worked ivory and articles of ivory	65							0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
96019000	- Other		65					0
9602	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.		65					0
96020000	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.		65					0
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).		65					0
96031000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles		65					0
96032	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		40					0
96032100	- Tooth brushes, including dental-plate brushes		40					0
96032900	-- Other		40					0
96033000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics		65					0
96034000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers		65					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
96035000	- Other brushes constituting parts of machines, appliances or vehicles	65						0
96039000	- Other	65						0
9604	Hand sieves and hand riddles.	65						0
96040000	Hand sieves and hand riddles.	65						0
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	65						0
96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	65						0
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.							
96061000	- Press-fasteners, snap-fasteners and press-studs and parts therefor	40						0
96062	- Buttons:							
96062100	- Of plastics, not covered with textile material	40						0
96062200	- Of base metal, not covered with textile material	40						0
96062900	- Other	40						0
96063000	- Button moulds and other parts of buttons; button blanks	40						0
9607	Slide fasteners and parts thereof.							
96071	- Slide fasteners:							
96071100	- Fitted with chain scoops of base metal	40						0
96071900	- Other	40						0
96072000	- Parts	40						0
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylus; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.							
96081000	- Ball point pens	40						0
96082000	- Felt tipped and other porous-tipped pens and markers	40						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
96083	- Fountain pens, stylograph pens and other pens:							
96083100	- Indian ink drawing pens	40						0
96083900	- Other	40						0
96084000	- Propelling or sliding pencils	40						0
96085000	- Sets of articles from two or more of the foregoing subheadings	40						0
96086000	- Refills for ball point pens, comprising the ball point and ink-reservoir	40						0
96089	- Other:							
96089100	- Pen nibs and nib points	40						0
96089900	- Other	40						0
9609	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.							
96091000	- Pencils and crayons, with leads encased in a rigid sheath	40						0
96092000	- Pencil leads, black or coloured	40						0
96099000	- Other	40						0
9610	Slates and boards, with writing or drawing surfaces, whether or not framed.							
96100000	Slates and boards, with writing or drawing surfaces, whether or not framed.	40						0
9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.							
96110000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	40						0
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
96121000	- Ribbons	40					0
96122000	- Ink-pads	40					0
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.						
96131000	- Pocket lighters, gas fuelled, non-refillable	40					0
96132000	- Pocket lighters, gas fuelled, refillable	40					0
96138000	- Other lighters	40					0
96139000	- Parts	40					0
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.						
96140000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	40					0
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.						
96151	- Combs, hair-slides and the like:						
96151100	-- Of hard rubber or plastics	40					0
96151900	-- Other	40					0
96159000	- Other	40					0
9616	Scent sprays and similar toilet sprays, and mounts and heads thereof; powder-puffs and pads for the application of cosmetics or toilet preparations.						
96161000	- Scent sprays and similar toilet sprays, and mounts and heads thereof	40					0
96162000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	40					0
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.						
96170000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.	40					0
9618	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.						

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
96180000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	40						0
97	Works of art, collectors' pieces and antiques							
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.	40						0
97011000	- Paintings, drawings and pastels	40						0
97019000	- Other	40						0
9702	Original engravings, prints and lithographs.							
97020000	Original engravings, prints and lithographs.	20				US		0
9703	Original sculptures and statuary, in any material.							0
97030000	Original sculptures and statuary, in any material.	40						0
9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.							
97040000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	40						0
9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeoological, palaeontological, ethnographic or numismatic interest.							
97050000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeoological, palaeontological, ethnographic or numismatic interest.	40						0
9706	Antiques of an age exceeding one hundred years.							
97060000	Antiques of an age exceeding one hundred years.	40						0
98010000	Personal and household effects (see exemption X. 20, schedule III & IV to the Customs tariff)	0						0

Schedule CLXIII - Republic of Vanuatu

PART II - PREFERENTIAL TARIFF

NIL

Schedule CLXIII - Republic of Vanuatu

PART III - NON-TARIFF CONCESSIONS

<u>Tariff item number</u>	<u>Description of products</u>	<u>Concessions</u>
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Schedule CLXIII - Republic of Vanuatu

PART IV - AGRICULTURAL PRODUCTS: COMMITMENTS LIMITING SUBSIDIZATION

(Article 3 of the Agreement on Agriculture)

SECTION 1 - Domestic Support: Total AMS Commitments

**Relevant Support
Tables and document**

Final bound commitment levels

BASE TOTAL AMS

Vanuatu has no programmes or policies that are subject to reduction commitments within the meaning of Article 6 of the Agreement on Agriculture.

Nil

Supporting Tables DS:1 to DS:9 in document
WT/ACC/SPEC/UT/6/Rev.3

Schedule CLXIII - Republic of Vanuatu

PART IV - AGRICULTURAL PRODUCTS: COMMITMENTS LIMITING SUBSIDIZATION

SECTION II - Export Subsidies: Budgetary Outlay and Quantity Reduction Commitments

<u>Description of products and tariff item no.</u>	<u>Base outlay level</u>	<u>Calendar/other year applied</u>	<u>Annual and final outlay commitment levels</u>	<u>Base quantity</u>	<u>Calendar/other year applied</u>	<u>Annual and final quantity commitment levels</u>	<u>Relevant Supporting Tables and document reference</u>
Nii	Nii	Nii	Nii	Nii	Nii	Nii	Supporting Table ES:1 in document WT/ACC/SPEC/VUT/6/Rev.3



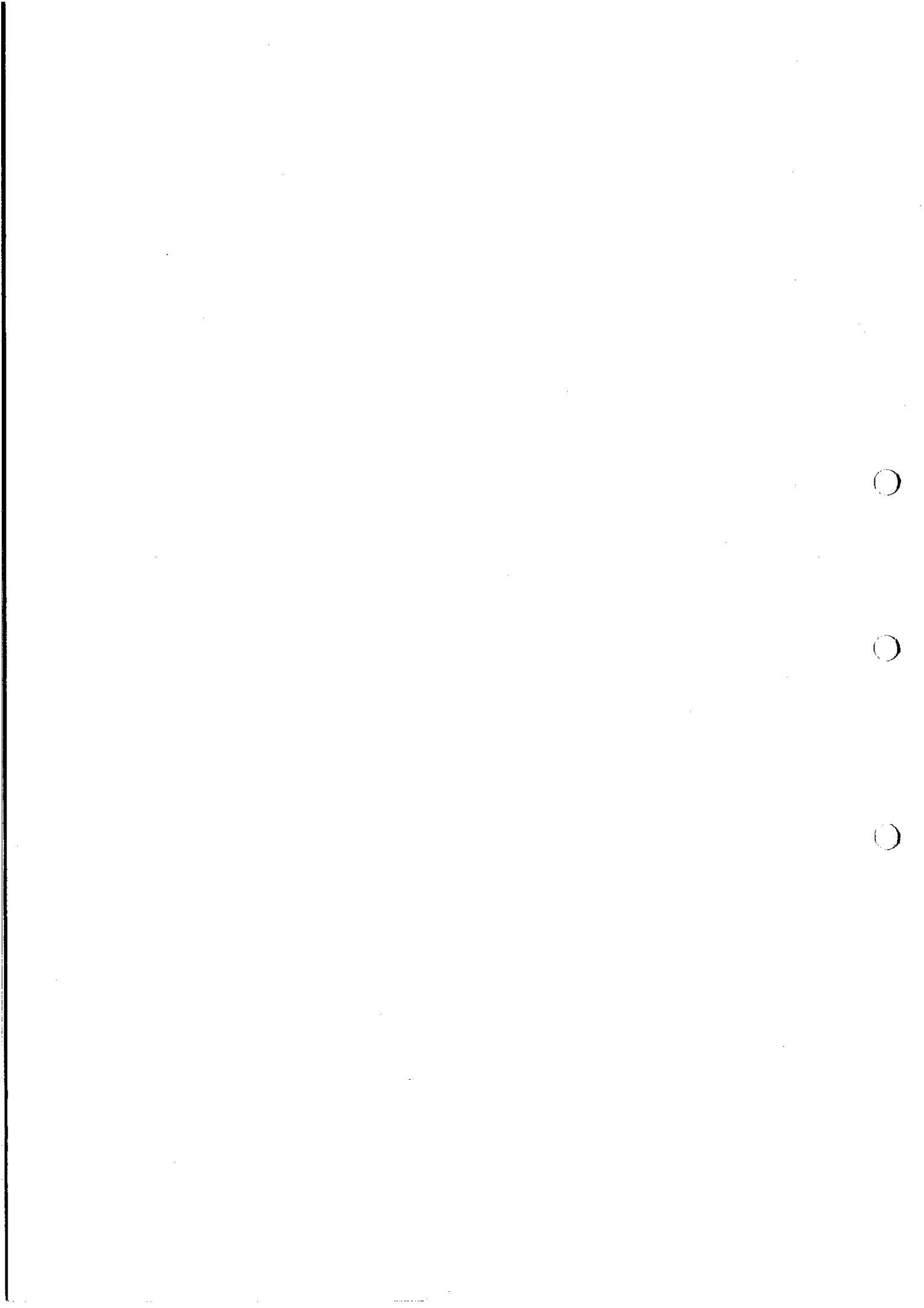
Schedule CLXIII - Republic of Vanuatu

PART IV - AGRICULTURAL PRODUCTS: COMMITMENTS LIMITING SUBSIDIZATION

SECTION III - Commitments Limiting the Scope of Export Subsidies

Nature of Commitments

Description of products



WORLD TRADE
ORGANIZATION

RESTRICTED

WT/ACC/VUT/17/Add.2

11 May 2011

(11-2418)

Working Party on the
Accession of Vanuatu

REPORT OF THE WORKING PARTY ON
THE ACCESSION OF VANUATU

*Part II – Schedule of Specific Commitments on Services
List of Article II MFN Exemptions*

Addendum

As indicated in paragraph 146 of the Report of the Working Party on the Accession of Vanuatu (WT/ACC/VUT/17), the Schedule of Specific Commitments on Services resulting from the negotiations between Vanuatu and WTO Members is annexed to the draft Protocol of Accession of Vanuatu and is reproduced hereunder.

Modes of Supply: (1) Cross-border Supply	(2) Consumption abroad	(3) Commercial Presence	(4) Presence of Natural Persons
Sector	Limitations of Market Access	Limitations on National Treatment	Additional commitments
<p>I. HORIZONTAL COMMITMENTS</p> <p>All sectors included in this schedule</p>	<p>(3) Government approval is required for all foreign investors under Foreign Investment Act No. 15 of 1998 and its Amendments in effect as of the date of accession.¹ The decision is made on objective published criteria.</p> <p>(4) Unbound except for measures affecting the entry and temporary stay of natural persons with managerial and technical skills which are in short supply in Vanuatu or fall within the following categories:</p> <ul style="list-style-type: none"> i. business managers ii. intracorporate transferees (Managers, executives and specialists, who are employees of firms that provide services within Vanuatu through a branch, subsidiary or affiliate established in Vanuatu) iii. professionals under employment contract Vanuatu provides entry in accordance with the terms established under the Labour (Work Permits) Act and its Amendments in effect as of the date of accession for 	<p>(3) Subject to limitation on purchase of real estate.</p> <p>The Vanuatu Constitution prohibits freehold ownership of land. Indigenous Ni-Vanuatu alone can own land under customary law provisions. Indigenous citizens and expatriates can hold land in leasehold.</p>	

¹ The Government of Vanuatu currently requires foreigners to invest a minimum of US\$40,000 (VT 5 million) in order to establish a business in Vanuatu. Vanuatu reserves the right to raise this minimum in line with general cost increases.

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

Sector	Limitations of Market Access	Limitations on National Treatment	Additional commitments
	<p><i>bona fide</i> business visitors and service sellers². These terms will not be made more restrictive, except in accordance with the provisions of the General Agreement on Trade in Services (GATS).</p>		

² Service sellers are defined for the purpose of this offer as natural persons who are seeking temporary entry for the purpose of negotiating for the sale of services for that service supplier, where those representatives will not be engaged in making direct sales to the general public.

Modes of Supply: (1) Cross-border Supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons		Limitations on National Treatment		Additional commitments	
Sector		Limitations of Market Access		Limitations on National Treatment	
II. SECTOR SPECIFIC COMMITMENTS					
1. BUSINESS SERVICES					
A. Professional Services					
(a) Legal services, home and host country law, including international law (CPC 861)	(1) Supply must be through a domestic law firm (2) None (3) Commercial presence must take the form of sole proprietorship or partnership. (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
(b) Accounting, auditing and bookkeeping services (CPC 862)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
(d) Architectural services (CPC 8671)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
(e) Engineering services (CPC 8672)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
(f) Veterinary services (CPC 932)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
B. Computer and Related Services (CPC 84)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	

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

Sector	Limitations of Market Access	Limitations on National Treatment	Additional commitments
F. Other Business Services			
(c) Management consulting services (CPC 865)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
(f) Services incidental to agriculture, hunting and forestry (CPC 88110, 88120)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
2. COMMUNICATION SERVICES			
Commitments are taken consistent with "Notes for Scheduling Basic Telecom Services Commitments" (S/GBT/W/2/Rev.1) and "Market Access Limitations on Spectrum Availability" (S/GBT/W/3).			
B. Courier Services			
	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
C. Telecommunication Services			
(a) Voice telephone services	(1), (2), (3) None, from 1 January 2012	(1), (2), (3) None, from 1 January 2012	Vanuatu undertakes the obligations contained in the attached Reference Paper at the end of the monopoly period.
(b) Packet-switched data transmission services	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	Vanuatu undertakes the obligations contained in the attached Reference Paper at the end of the monopoly period.
(c) Circuit-switched data transmission services	(1) None (2) None (3) Unbound until 31 December 2011 as provided by a monopoly by Telecom Vanuatu Limited. Starting no later than 1 January 2012: None	(1) None (2) None (3) After 1 January 2012: None	
(d) Telex services	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	
(e) Telegraph services			
(f) Facsimile services			
(g) Private leased circuit services			

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

Sector	Limitations of Market Access	Limitations on National Treatment	Additional commitments
(h) Electronic mail	(1) Services provided only over circuits leased from Telecom Vanuatu Limited. Starting no later than 1 January 2012: None	(1) After 1 January 2012: None	
(i) Voice mail	(2) None	(2) None	
(j) On-line information and data base retrieval	(3) Services provided only over circuits leased from Telecom Vanuatu Limited. Starting no later than 1 January 2012: None	(3) After 1 January 2012: None	
(k) Electronic data interchange	(4) Unbound except as indicated in the horizontal section	(4) Unbound except as indicated in the horizontal section	
(l) Enhanced/value-added facsimile services (including store and forward, store and retrieve)			
(m) Code and protocol conversion			
(n) On-line information and/or data processing (including transaction processing)			
(o) Other			
Mobile services Analogue/Digital cellular services PCS (Personal Communications Services) Paging services Mobile data services	(1) Services provided only over circuits leased from Telecom Vanuatu Limited. Starting no later than 1 January 2012: None (2) None (3) Services provided only over circuits leased from Telecom Vanuatu Limited. Starting no later than 1 January 2012: None (4) Unbound except as indicated in the horizontal section	(1) After 1 January 2012: None (2) None (3) After 1 January 2012: None (4) Unbound except as indicated in the horizontal section.	
D. Audiovisual			
(a) Motion picture and videotape production and distribution services (CPC 9611)	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal section	(1), (2), (3) None, except unbound for support programmes established and funded by the Government of Vanuatu to preserve or promote the cultural identity of Vanuatu (4) Unbound, except as indicated in horizontal section	

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

Sector		Limitations of Market Access	Limitations on National Treatment	Additional commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES				
A. General construction work for buildings (CPC 512)	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
F. General construction for civil engineering (CPC 513)	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
4. DISTRIBUTION SERVICES				
A. Commission agents' services (CPC 621)	(1) None (2) None (3) None, except for licensing requirements (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None, except for licensing requirements (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) Non-citizens and non-resident foreign investors must pay an additional annual fee of VT 91,800 and must have received an approval certificate from the Vanuatu Investment Promotion Authority. (4) Unbound, except as indicated in the horizontal section	In accordance with the Foreign Investment Act of 1998, approval certificates are issued by the Vanuatu Investment Promotion Authority in a transparent and automatic manner
B. Wholesale trade services (CPC 622)	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) Non-citizens and non-resident foreign investors must pay an additional annual fee of VT 91,800 and must have received an approval certificate from the Vanuatu Investment Promotion Authority (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) Non-citizens and non-resident foreign investors must pay an additional annual fee of VT 91,800 and must have received an approval certificate from the Vanuatu Investment Promotion Authority (4) Unbound, except as indicated in the horizontal section	In accordance with the Foreign Investment Act of 1998, approval certificates are issued by the Vanuatu Investment Promotion Authority in a transparent and automatic manner

* Unbound due to lack of technical feasibility.

Modes of Supply: (1) Cross-border Supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons	Sector	Limitations of Market Access	Limitations on National Treatment	Additional commitments
C	Retailing services (CPC 631, 632, 6111, 6113, 6121)	(1) None (2) None (3) Unbound	(1) None (2) None (3) Non-citizens and non-resident foreign investors must pay an additional annual fee of VT 91,800 and must have received an approval certificate from the Vanuatu Investment Promotion Authority (4) Unbound, except as indicated in the horizontal section	In accordance with the Foreign Investment Act of 1998, approval certificates are issued by the Vanuatu Investment Promotion Authority in a transparent and automatic manner.
D	Franchising services (CPC 8029)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
5	EDUCATIONAL SERVICES (CPC 921-929)	(1) None (2) None (3) None except services funded from state resources, and subject to approval by the Government of Vanuatu to ensure adequate standards of qualification of individuals and of organisations (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None except services funded from state resources (4) Unbound, except as indicated in the horizontal section	
6	ENVIRONMENTAL SERVICES 940 (CPC 1-3)	(1) None (2) None (3) None, except that provision of the service at the Central or local level may be subject to public monopoly or exclusive rights granted to private operators, through for instance concession contracts (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None, except that provision of the service at the Central or local level may be subject to public monopoly or exclusive rights granted to private operators, through for instance concession contracts (4) Unbound, except as indicated in the horizontal section	

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

Sector	Limitations of Market Access	Limitations on National Treatment	Additional commitments
7. FINANCIAL SERVICES			
A. All insurance and related services (CPC 812)	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal section	
B. Banking and other related services (CPC 811-813)	(1) None (2) None (3) Banks must comply with provisions of relevant banking legislation (4) Unbound, except as indicated in horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal section	
8. HEALTH RELATED AND SOCIAL SERVICES			
A. Hospital services (CPC 9311)	(1) None (2) None (3) None, except services funded from state resources (4) Unbound, except as indicated in horizontal section	(1) None (2) None (3) None, except services funded from state resources (4) Unbound, except as indicated in horizontal section	
C. Social services (CPC 933)	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal section	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and restaurants (CPC 641)	(1) None (2) None (3) None, except guest houses if the number of beds is less than 50 or less than ten rooms or annual turnover is less than VT 20 million; bungalows if the annual turnover is less than VT 30 million; hotels and motels if the total value of the investment is less than VT 10 million or the annual turnover is less than VT 20 million; and kava bars.	(1) None (2) None (3) None	

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

Sector	Limitations of Market Access	Limitations on National Treatment	Additional commitments
B Travel agencies (excluding tour operating services)	(4) Unbound, except as indicated in the horizontal section (1) None (2) None (3) None (4) Unbound, except as indicated in horizontal section	(4) Unbound, except as indicated in the horizontal section (1) None (2) None (3) None (4) Unbound, except as indicated in horizontal section	
II. TRANSPORT SERVICES			
C. Air Transport Services			
(d) Maintenance and repair of aircraft	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal section	
(e) Selling and marketing of air transport services. ³	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal section	

³ As defined in paragraph 6(b) of the Annex on Air Transport Services.

REFERENCE PAPER

Scope

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

Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport network or service that:

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in relevant market for basic telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market.

1. Competitive safeguards

1.1. Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

1.2. Safeguards

The anti-competitive practices referred to above shall include in particular:

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other services suppliers on timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

2. Interconnection

2.1. This section applies to linking with suppliers, providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier, where specific commitments are undertaken.

2.2. Interconnection to be ensured

Interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided:

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;
- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and
- (c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

2.3. Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

2.4. Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

2.5. Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have recourse, either:

- (a) at any time; or
- (b) after a reasonable period of time which has been made publicly known to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. Universal service

Any Member has the right to define the kind of universal service obligation it wishes to maintain. Such obligations will not be regarded as anti-competitive *per se*, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Member.

4. Public availability of licensing criteria

Where a licence is required, the following will be made publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and
- (b) the terms and conditions of individual licenses.

The reasons for the denial of a licence will be made known to the applicant upon request.

5. Independent regulators

The regulatory body is separate from, and not accountable to, any supplier of basic telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

6. Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

VANUATU - LIST OF ARTICLE II (MFN) EXEMPTIONS

Sector or Sub-Sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended Duration	Conditions creating the need for the exemption
All sectors	Citizens and permanent residents of Melanesian Spearhead Group Countries may be granted a waiver from the normal investment and right of temporary sojourn obligations of Vanuanu law.	Papua New Guinea, Solomon Islands, Fiji and New Caledonia	Indefinite	To facilitate the regional economic integration of the Melanesian states.