

FREE TRADE AGREEMENT

BETWEEN

THE GOVERNMENT OF THE STATE OF ISRAEL

AND

THE GOVERNMENT OF THE REPUBLIC OF GUATEMALA

PREAMBLE

THE GOVERNMENT OF THE REPUBLIC OF GUATEMALA (hereinafter referred to as "Guatemala") **AND THE GOVERNMENT OF THE STATE OF ISRAEL** (hereinafter referred to as "Israel") (hereinafter referred to as "the Parties"), resolved to:

STRENGTHEN their economic relations and promote economic development;

REINFORCE the special bonds of friendship and cooperation between their peoples;

CONTRIBUTE to the harmonious development and expansion of world and regional trade;

BUILD on their respective rights and obligations under the Marrakesh Agreement Establishing the World Trade Organization, done on 15 April 1994, and other multilateral agreements, bilateral agreements, or instruments of cooperation to which they are both parties;

ESTABLISH clear, transparent and mutually advantageous rules for their trade;

REMOVE obstacles to trade;

CREATE a predictable commercial framework for business planning;

ENHANCE the competitiveness of their firms in global markets;

PROMOTE broad-based economic development in order to reduce poverty and improve living standards;

HAVE AGREED in pursuit of the above, to conclude the following Free Trade Agreement (hereinafter referred to as "the Agreement") as follows:

ARTICLE 1: ESTABLISHMENT OF A FREE TRADE AREA

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

ARTICLE 2: OBJECTIVE

The objective of this Agreement, as elaborated more specifically in its provisions, is to remove obstacles to trade in, and facilitate the movement of, goods between the Parties, to promote conditions of fair competition and substantially increase investment opportunities in the free trade area.

ARTICLE 3: RELATION TO OTHER AGREEMENTS

1. The Parties affirm their existing rights and obligations with respect to each other under the WTO Agreement and other international agreements to which both Parties are party.
2. In the event of any inconsistency between this Agreement and the agreements referred to in paragraph 1, this Agreement shall prevail.

ARTICLE 4: EXTENT OF OBLIGATIONS

Each Party shall ensure that the necessary measures are taken in order to give effect to the provisions of this Agreement, including their observance by the local governments and authorities within its territory.

ARTICLE 5: REFERENCE TO OTHER AGREEMENTS

1. When this Agreement refers to or incorporates by reference other agreements or legal instruments in whole or in part, those references include related footnotes, interpretative notes, and explanatory notes that are binding on both Parties.
2. When this Agreement incorporates by reference other agreements or international legal instruments in whole or in part, except when the reference affirms existing rights, this reference also includes, as the case may be, a successor agreement to which both Parties are party or an amendment binding on both Parties.

ARTICLE 6: GENERAL DEFINITIONS

For the purposes of this Agreement, unless otherwise specified:

Committee means the Joint Committee established under Article 19 (Joint Committee);

Agreement Coordinators means the Coordinators established under Article 20 (Agreement Coordinators);

Customs duty includes any customs or import duty and a charge of any kind imposed in connection with the importation of a good, including any form of surtax or surcharge in connection with such importation, but does not include any:

- (a) charge equivalent to an internal tax imposed consistent with Article III:2 of the GATT 1994, or any equivalent provision of a successor agreement to which both Parties are party, in respect of like, directly competitive or substitutable goods of the Party, or in respect of goods from which the imported good has been manufactured or produced in whole or in part;
- (b) antidumping, countervailing or safeguard duties that are applied in accordance with the WTO Agreement, including the GATT 1994, pursuant to a Party's law; or
- (c) fee or other charge in connection with importation commensurate with the cost of services rendered.

Customs Valuation Agreement means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, contained in Annex 1A to the WTO Agreement;

Day means calendar day;

GATT 1994 means the *General Agreement on Tariffs and Trade 1994*, contained in Annex 1A of the WTO Agreement;

Goods means any merchandise, product, article or material, including any originating good of a Party;

Harmonized System (HS) means the Harmonized Commodity Description and Coding System, including its General Rules of Interpretation, Section Notes, Chapter Notes and subheading notes;

Heading means a four-digit number, or the first four digits of a number, used in the nomenclature of the Harmonized System (HS);

Measure means any measure whether in form of a law, regulation, rule, procedure, decision, administrative action, practice or any other form;

Originating means qualifying under the rules of origin set out in Annex 1-2 (Rules of Origin);

Person means a natural person or an enterprise;

Repair or Alteration does not include an operation or process that either destroys the essential characteristics of a good or creates a new or commercially different good;

Subheading means a six-digit number, or the first six digits of a number, used in the nomenclature of the Harmonized System (HS);

Tariff Classification means the classification of a good or material under a chapter, heading or subheading of the Harmonized System (HS);

Tariff Elimination Schedule means Annex 1-1 (Tariff Elimination Schedules) and its Schedules;

Territory means:

- (a) for Guatemala, the land, maritime, and air space under its sovereignty and the exclusive economic zone and the continental shelf within which it exercises sovereign rights and jurisdiction in accordance with international law and its domestic law;
- (b) for Israel, the territory where its customs laws are applied;

WTO Agreement means the *Marrakesh Agreement Establishing the World Trade Organization, done on 15 April 1994*.

ARTICLE 7: TARIFF ELIMINATION

1. For the purposes of this Agreement, the Israeli customs tariff shall apply to the classification of goods for imports to Israel, at a level of eight (8) digits, and Guatemala shall apply to the classification of goods for imports to Guatemala, at a level of ten (10) digits, based on the Central America Tariff System, as applied on the date of the entry into force of this Agreement.
2. Except as otherwise provided in this Agreement, each Party shall eliminate or reduce its customs duties on originating goods of the other Party in accordance with its schedule of tariff commitments in Annex 1-1.
3. The basic customs duty for the successive reductions set out in this Agreement shall be the most-favored-nation rate effectively applied by each Party on the date of the entry into force of the Agreement. If, after this date, any tariff reduction is applied on a most-favored-nation basis, such reduced customs duties shall replace the basic customs duties as from the date when such reduction is effectively applied.
4. Each Party may create new tariff openings, splits or mergers, provided that the basic customs duty, as defined in Annex 1-1, and preferential conditions applied to the other Party in the new item(s) opened, split or merged, are the same as those applied to the original item(s) listed in its schedule.
5. A Party shall apply to originating goods of the other Party, that are subject to tariff preferences listed in its schedule, the lesser of the customs duties resulting from the rate calculated in accordance with its schedule and its applied most-favored-nation rate.
6. Each Party shall ensure that any change to its Harmonized System (HS) code

and description shall be carried out without undermining tariff concessions undertaken in accordance with Annex 1-1 to this Agreement.

7. For greater certainty, a Party may:
 - (a) modify a rate of customs duty on a good for which no tariff elimination or reduction is provided under this Agreement;
 - (b) raise a rate of customs duty to the level established in its schedule in Annex 1-1 following a unilateral reduction.

ARTICLE 8: NATIONAL TREATMENT

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994. To this end, Article III of the GATT 1994 is incorporated into and made part of this Agreement.

ARTICLE 9: IMPORT AND EXPORT RESTRICTIONS

1. Except as otherwise provided in this Agreement, a Party shall not adopt or maintain any prohibition or restriction on the importation of any good of the other Party, or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of GATT 1994, which is incorporated into and made a part of this Agreement.
2. This Article shall not apply to controls or charges on exports of metal waste and scrap.
3. This article shall not apply to controls on coffee exports from Guatemala in accordance with its Coffee Law, set on *Decree No. 19-69 of the Congress of the Republic of Guatemala and Decrees of Law No. 114-63 and No. 111-85 of the Head of State of the Republic of Guatemala*, or any successor legislation.

ARTICLE 10: FEES AND OTHER CHARGES

1. A Party shall not adopt or maintain a fee or charge on, or in connection with, the importation of a good of the other Party, except in accordance with Article VIII of the GATT 1994, which is incorporated into and made part of this Agreement.
2. Neither Party shall require consular fees nor consular formalities for originating goods of the other Party.

ARTICLE 11: CUSTOMS VALUATION

The *Customs Valuation Agreement* governs the customs valuation rules applied by the Parties to their bilateral trade.

ARTICLE 12: SANITARY AND PHYTOSANITARY MEASURES

The Parties affirm their rights and obligations under the *Agreement on the Application of Sanitary and Phytosanitary Measures*, contained in Annex 1A to the WTO Agreement.

ARTICLE 13: TECHNICAL BARRIERS TO TRADE

The Parties affirm their rights and obligations under the *WTO Agreement on Technical Barriers to Trade*, contained in Annex 1A to the WTO Agreement.

ARTICLE 14: INTELLECTUAL PROPERTY

The Parties affirm their rights and obligations under the *Agreement on Trade-Related Aspects of Intellectual Property Rights*, contained in Annex 1C to the WTO Agreement and other intellectual property agreements to which both Parties are a party.

ARTICLE 15: SAFEGUARDS

The Parties affirm their rights and obligations under the *Agreement on Safeguards* contained in Annex 1A to the WTO Agreement.

ARTICLE 16: SUBSIDIES, COUNTERVAILING AND ANTIDUMPING MEASURES

1. The Parties affirm their rights and obligations under the *Agreement on Subsidies and Countervailing Measures*, contained in Annex 1A of the WTO Agreement.
2. The Parties affirm their rights and obligations under the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994* contained in Annex 1A to the WTO Agreement.

ARTICLE 17: TRADE COOPERATION

The Parties agree to promote economic, commercial and technical cooperation with the aim of enhancing the mutual benefits of this Agreement. Such cooperation shall be in accordance with the provisions of Annex 1-4 (Trade Cooperation).

ARTICLE 18: TRANSPARENCY

1. Each Party shall ensure that any laws and regulations, regarding a matter covered by this Agreement, are promptly published or made available in a manner that enables any interested person and the other Party to become acquainted with it.
2. The Parties shall promptly respond to specific questions and provide, upon request, information to each other, on existing or proposed laws and regulations referred to in Paragraph 1.
3. Any notification, request or information under this Article shall be provided to the other Party through the Agreement Coordinators.

ARTICLE 19: JOINT COMMITTEE

1. The Parties hereby establish a Joint Committee comprised of representatives of both Parties.
2. The Joint Committee shall be co-chaired by the Minister of Economy of Guatemala and the Minister of Economy and Industry of Israel, or their respective successors or designees.
3. The Joint Committee shall:
 - (a) supervise and facilitate the implementation of this Agreement;
 - (b) examine the further development of this Agreement;
 - (c) explore the most appropriate ways to prevent or resolve any difficulties or disputes that may arise in relation to issues covered by this Agreement, including its interpretation, implementation or any other matter. The Joint Committee shall endeavor to resolve any such issue as promptly as possible and no later than within ninety (90) days;
 - (d) consider any other matters that might affect the operation of this Agreement; and

(e) adopt its own rules of procedure.

4. The Joint Committee may:

(a) recommend to the Parties to adopt any amendment to this Agreement;

(b) adopt interpretive decisions concerning this Agreement;

(c) establish and delegate responsibilities to subcommittees, working groups or other bodies, and supervise their operation; or

(d) modify by a decision of the Joint Committee:

(i) the Tariff Schedules in Annex 1-1, with the purpose of adding one or more goods excluded in the List of a Party;

(ii) the elimination periods set out in Annex 1-1;

(iii) any matter related to Annex 1-2 (Rules of Origin);

Each Party shall implement, subject to the completion of its applicable internal legal procedures, and upon notification of such, any modification referred to in this subparagraph within such period as the Parties may agree.

5. All decisions of the Joint Committee shall be taken by consensus.

6. The Joint Committee shall normally convene once a year or at the request in writing of a Party. Sessions of the Joint Committee shall be hosted alternately by the Parties, or by any technological means available.

7. Special sessions of the Joint Committee may be convened upon written request of a Party, within thirty (30) days from such request. Special sessions shall be hosted at a location agreed by the Parties or by any technological means available.

ARTICLE 20: AGREEMENT COORDINATORS

1. For the purposes of this Agreement, each Party shall designate a coordinator who shall, for that Party, have the responsibility to facilitate the implementation of the Agreement:

(a) For Guatemala: the Dirección de Administración del Comercio Exterior, del Ministerio de Economía; or its successor; and

- (b) For Israel: The Foreign Trade Administration, Ministry of Economy Industry, or its successor;
- 2. In order to facilitate communication, the Parties shall exchange contact information of the Agreement Coordinators, including e-mails and phone numbers, within ninety (90) days from the date of entry into force of this Agreement.
- 3. The Agreement Coordinators shall jointly:
 - (a) develop agendas and make other preparations for the Joint Committee meetings;
 - (b) follow-up on the Joint Committee's decisions as appropriate; and
 - (c) assist the Joint Committee in any other matters referred to them by the Joint Committee.
- 4. On the request of the other Party, the Agreement Coordinator shall identify the office or official responsible for the matter and assist, as necessary, in facilitating communication with the requesting Party.

ARTICLE 21: RULES OF ORIGIN

The rules of origin applicable between the Parties to goods covered under this Agreement are set out in Annex 1-2 (Rules of Origin).

ARTICLE 22: CUSTOMS COOPERATION

The Parties commit themselves to developing customs cooperation to ensure that the provisions on trade are observed. For this purpose, the Parties shall establish a dialogue on customs matters and provide mutual assistance in accordance with the provisions of Annex 1-3 of the Agreement (Mutual Administrative Assistance in Customs Matters).

ARTICLE 23: GOODS RE-ENTERED AFTER REPAIR OR ALTERATION

- 1. A Party shall not apply a customs duty to a good, regardless of its origin, that re-enters its territory after that good has been exported from its territory to the territory of the other Party for repair or alteration, regardless of whether that repair or alteration could have been performed in its territory.

2. A Party shall not apply a customs duty to a good, regardless of its origin, imported temporarily from the territory of the other Party for repair or alteration.

ARTICLE 24: EXCEPTIONS

1. For the purposes of this Agreement, Article XX of the GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement.

2. The Parties understand that the measures referred to in Article XX (b) of GATT 1994 include environmental measures necessary to protect human, animal, or plant life or health, and that Article XX (g) of GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.

3. Nothing in this Agreement, shall be construed:

(a) to require a Party to furnish or allow access to any information the disclosure of which it determines to be contrary to its essential security interests; or

(b) to preclude a Party from applying measures that it considers necessary for the fulfillment of its obligations under the United Nations Charter with respect to the maintenance or restoration of international peace or security, or for the protection of its own essential security interests, or in order to carry out obligations it has accepted for the purpose of maintaining international security.

4. Where a Party is in serious balance of payments and external financial difficulties or under threat thereof, it may adopt or maintain restrictive measures only in accordance with that Party's rights and obligations under *GATT 1994* including the *Declaration on Trade Measures taken for Balance of Payments Purposes (1979 Declaration)* and the *Understanding on the Balance of Payments Provisions of GATT 1994 and The General Agreement on Trade in Services*.

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

6. The limitation on the importation of non-kosher meat to Israel shall not be considered as a measure in violation of this Agreement.

ARTICLE 25: ANNEXES, APPENDICES AND FOOTNOTES

The annexes, appendices and footnotes to this Agreement constitute integral parts of this Agreement.

ARTICLE 26: AMENDMENTS

1. This Agreement may be amended in writing by mutual consent of the Parties.
2. Amendments to this Agreement shall enter into force and constitute an integral part of this Agreement in accordance with the procedures set forth in Article 29 (Entry into Force).

ARTICLE 27: AMENDMENTS TO THE WTO AGREEMENT

1. The Parties understand that any provision of the WTO Agreement incorporated into this Agreement, is incorporated with any amendments which have entered into force for both Parties at the time such provision is applied.
2. If any provision of the WTO Agreement that the Parties have incorporated into this Agreement is amended, the Parties may consult on whether it is necessary to amend this Agreement in light of such amendment to the WTO Agreement.

ARTICLE 28: EVOLUTIONARY CLAUSE

The Parties shall review this Agreement within three years from its date of entry into force, in order to further expand market access concessions, with a view to further liberalise trade in goods, examine the possibility of further developing and deepening their cooperation under this Agreement and extend it to areas not covered therein.

ARTICLE 29: ENTRY INTO FORCE

This Agreement shall enter into force sixty (60) days following the date of the latter diplomatic note by which the Parties notify each other that their respective internal legal procedures required for the entry into force of the Agreement have been completed, or on a different date decided upon by the Parties.

ARTICLE 30: TERMINATION

This Agreement shall remain in force unless terminated by either Party by giving

notice in writing by diplomatic note. This Agreement shall be terminated 6 (six) months after the date of such diplomatic note.

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

Done in _____, on _____, which corresponds to the _____ day of _____ in the year _____ in the Hebrew calendar, in two original copies, each in the Hebrew, Spanish and English languages, all texts being equally authentic. In case of divergence of interpretation or any discrepancies, the English text shall prevail.

FOR THE GOVERNMENT OF THE
STATE OF ISRAEL

FOR THE GOVERNMENT OF THE
REPUBLIC OF GUATEMALA

ANNEX 1-1
TARIFF ELIMINATION SCHEDULES

1. Except as otherwise provided in the Tariff Schedule of Israel and the Tariff Schedule of Guatemala (hereafter - a Party's Schedule) to this Annex, the following categories apply to the reduction or elimination of customs duties by each Party pursuant to Article 7:

- (a) **Category A1** - Customs duties applicable to originating goods included in the tariff items indicated with the staging category "A1", will be eliminated in their entirety, and said goods will be free of all customs duties, as of the entry into force of this Agreement;
- (b) **Category A2** - Customs duties applicable to originating goods included in the tariff items indicated with the staging category "A2", will continue to receive free trade treatment;
- (c) **Category B1**- Customs duties applicable to originating goods included in the tariff items indicated with the staging category "B1", shall be eliminated in 5 equal annual cuts, based on the base rate established in the list of each Party, beginning in the effective date of this Agreement, and such goods shall be duty-free, effective January 1 of year five;
- (d) **Category B2**- Customs duties applicable to originating goods included in the tariff items indicated with the staging category "B2", shall be eliminated in 10 equal annual cuts, based on the base rate established in the list of each Party, beginning in the effective date of this Agreement, and such goods shall be duty-free, effective January 1 of year ten;
- (e) **Category B3**- Customs duties applicable to originating goods included in the tariff items indicated with the staging category "B3", shall be reduced in 15 equal annual cuts, from the base rate established in the list of each Party, beginning in the date of entry into force of this Agreement, and such goods shall be duty-free, effective January 1 of year fifteen;
- (f) **Category C1**- the customs tariffs applicable to originating goods included in the tariff items indicated with category "C1", will be reduced by 5% of the base tariff, as of the entry into force of this Agreement.
- (g) **Category C2**- the customs tariffs applicable to the originating goods included in the tariff items indicated with category "C2", will be reduced by 10% of the tariff of the base tariff, as of the entry into force of this Agreement.

- (h) **Category C3-** the customs tariffs applicable to the originating goods included in the tariff items indicated with category “C3”, will be reduced by 50% of the base tariff, as of the entry into force of this Agreement;
- (i) **Category C4-** the originating goods included in the tariff items indicated with the category "C4", will be subject to a tariff quota in accordance with each Side's general notes;

2. The base rate of customs duty and category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for the item in each Party's Schedule.

3. Notwithstanding the above, for purposes of this Annex and a Party's Schedule, if this Agreement enters into force in the last quarter of the calendar year, the tariff eliminations or reductions as specified in paragraph 1 shall commence on January 1st of the successive year after entry into force. The following tariff reductions, if any, shall take effect on January 1st of each successive year.

GENERAL NOTES
TARIFF SCHEDULE OF ISRAEL

1. Relation to the Customs Tariff and Exemptions and Purchase Tax on Goods Order (hereinafter referred to as “Israeli Customs Tariff”). The provisions of this Schedule are generally expressed in terms of the Israeli Customs Tariff, and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes and Chapter Notes of the Israeli Customs Tariff. To the extent that provisions of this Schedule are identical to the corresponding provisions of the Israeli Customs Tariff, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the Israeli Customs Tariff.

2. As of the entry into force of this Agreement, Israel will grant the treatment of category "C4" with an annual quota free of customs duties, for originating goods classified within the HS codes indicated below¹:

HS Code	Description	Quantity
02011000	Carcasses and half carcasses	Joint TRQ 300 tons for: 02011000, 02012000, 02013000
02012000	Other cuts with bone in	
02013000	Boneless	
03061720	Smoked	Joint TRQ 60 tons for: 03061720, 03061780
03061780	Others	
07102100	Peas (<i>Pisum sativum</i>)	TRQ 50 tons
07108010	Carrots, cauliflower, broccoli, (leek), cabbage, peppers celery	TRQ 20 tons
08119010	Cherries, Blueberries	TRQ 50 tons
20059990	Others	TRQ 100 tons
20089990	Others	TRQ 50 tons

¹ Outside the tariff quota, Israel will keep the HS codes of preferential tariff treatments excluded, so they will be subject to the MFN customs tariff.

**GENERAL NOTES
TARIFF SCHEDULE OF GUATEMALA**

1. Relation to the Central American Import Tariff, which includes the Central American Tariff System (hereinafter referred to as "SAC"). The provisions of this Schedule are generally expressed in accordance with the terms of the SAC, and the interpretation of the provisions of this list, including those that refer to products included in the tariff items of this list, will be governed by the Central American Complementary Notes, the General Notes, the Section Notes, the Chapter Notes and the Subheading Notes of the Central American Import Tariff. To the extent that the provisions of this Schedule are identical to the corresponding provisions of the Central American Import Tariff, the provisions of this list shall be interpreted in the same sense as the corresponding provisions of the Central American Import Tariff.

2. As of the entry into force of this Agreement between Guatemala and Israel, Guatemala will grant the treatment of category "C4" with an annual quota free of customs duties, for originating goods classified within the tariff items indicated below²:

a) Quota:

HS Code	Description	Quantity (Liters)
2204.21.00.00	- - In containers holding 2 litres or less	1,200
2204.29.00.00	- - Other	

b) Quota:

HS Code	Description	Quantity (140 Metric Tons)	
		Year	Amount per year
3808.93.00.00	- - Herbicides, germination inhibitors and plant growth regulators	1	30
		2	60
		3	90
		4	120
		5	140

² Outside the tariff quota, Guatemala will keep the HS codes of preferential tariff treatments excluded, so they will be subject to the MFN customs tariff.

Tariff Schedule of Israel For Industrial Goods

Upon entry into force of the Agreement, Israel shall eliminate its customs duties on imports of products originating in Guatemala listed in Chapters 25-97 of the Harmonized System (HS).

Tariff Schedule of Israel For Agricultural Goods

HS Code 2022	Description	Base Rate	CATEGORY
02011000	:CARCASSES AND HALF CARCASSES	12% + 6.50 NIS per Kilogram	C4
02012000	OTHER CUTS WITH BONE IN	12% + 6.50 NIS per Kilogram	C4
02013000	BONELESS	12% + 6.50 NIS per Kilogram	C4
03061720	Smoked	12%	C4
03061780	Others	26%	C4
06012020	--CHICORY PLANTS AND ROOTS	10%	C2
06012039	--- OTHER	10%	C2
06021020	--OTHER	10%	A1
06022000	TREES, SHRUBS AND BUSHES, GRAFTED OR not, OF KINDS Which BEAR EDIBLE FRUIT OR ,NUTS	10%	C2
06023000	RHODODENDRONS AND AZALEAS, GRAFTED OR not	10%	C2
06024000	ROSES, GRAFTED OR not	10%	C2

HS Code 2022	Description	Base Rate	CATEGORY
06029099	---OTHER	10%	A1
06031100	--ROSES	10%	C2
06031200	-Carnations	20%	C1
06031300	-Orchids	10%	C2
06031400	-Chrysanthemums	10%	C2
06031500	(.Lilies (Lilium spp	10%	C2
06031990	--OTHERS	10%	C2
06039090	--OTHER	10%	C2
06042090	OTHER	10%	C2
06049090	OTHER	10%	C2
07102100	(-- Peas (Pisum sativum	12%	C4
07108010	,--- Carrots, cauliflower, broccoli, (leek), cabbage, peppers celery	20%	C4
07129050	(PEAS (PISUM SATIVUM	8%	A1
08026100	In shell	4%	A1
08026200	Shelled	4%	A1
08031090	DRIED	8%	A1
08039090	DRIED	8%	A1
08044020	--dried	8%	A1
08045090	--dried	8%	A1
08055090	--dried	8%	A1
08102000	RASPBERRIES, BLACKBERRIES, MULBERRIES AND LOGANBERRIES	20%	A1
08103000	Black, white or red currants and gooseberries	20%	A1
08104000	CRANBERRIES, BILBERRIES AND OTHER FRUITS OF THE GENUS VACCINIUM	20%	A1
08111010	For which the Director of the Ministry of Trade Industry and Labour authorized that they are intended for the (manufacturing of yogurt (conditional	12%	A1
08111090	--OTHERS	12%	C1
08112090	--OTHERS	8%	A1
08119010	--CHERRIES, BLUEBERRIES	8%	C4

HS Code 2022	Description	Base Rate	CATEGORY
08119090	--OTHERS	8%	C3
09041100	-NEITHER CRUSHED NOR GROUND	8%	A1
09041200	-CRUSHED OR GROUND	8%	A1
09083100	Neither crushed nor ground	4%	A1
09083200	Crushed or ground	4%	A1
09101100	Neither crushed nor ground	4%	A1
09101200	Crushed or ground	4%	A1
09103000	(-TURMERIC (CURCUMA	4%	A1
15079010	--EDIBLE	7%	A1
15121922	-- Sunflower OIL IN PACKAGES OF more then five liters	7%	A1
15162019	---OTHERS	8%	A1
15162099	---OTHERS	8%	A1
15179022	,---CONTAINING SOYBEAN OIL, SUNFLOWER OIL, SAFFLOWER OIL, COTTONSEED OIL MAISE (CORN) OIL OR LIFTIT OIL	7%	A1
17041000	CHEWING GUM, WHETHER OR NOT SUGAR COATED	4%	A1
17041010	---CONTAINING 10% OR MORE GUM BASE BY WEIGHT	4%	A1
17041090	--OTHER	4%	A1
17049010	--HALVAH	4%	A1
18069091	--CONFECTIONERIES	5%	A1
19059092	---OTHERS, CONTAINING FLOUR, WHICH IS NOT WHEAT FLOUR, IN A QUANTITY EXCEEDING 15% OF THE TOTAL FLOUR WEIGHT	0.32 NIS per Kilogram but no more than 112%	A1
19059099	---OTHERS	0.32 NIS per Kilogram but no more than 112%	A1
20059990	--OTHERS	12%	C4
20071000	HOMOGENISED PREPARATIONS	4%	A1
20079991	--from HAZEL NUTS	4%	A1
20079992	----FRUIT PUREE NOT CONTAINING ADDED SUGAR OR SWEETENING MATTER IN PACKAGES .WHOSE WEIGHT EXCEEDS 50 KG	4%	A1
20079999	---OTHERS	12%	A1

HS Code 2022	Description	Base Rate	CATEGORY
20089100	-PALM HEARTS	4%	A1
20089990	--OTHERS	8%	C4
21050011	---- Containing less than 3% milk fat	4%	A1
21050012	---- Containing 3% or more milk fat but less than 7% milk fat	4%	A1
21050013	---- Containing 7% or more milk fat	4%	A1

Tariff Schedule of Guatemala

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
0106.49.00.00	-- Other	10	A1
0602.20.10.00	-- Seedlings	10	A1
0602.90.10.00	-- Young vegetable or tobacco plants	10	A1
0712.90.10.00	-- Tomatoes, parsley, marjoram or garlic, powdered, in containers of a net content of 5 kg or more	5	A1
1202.41.00.00	-- In shell	10	B2
1509.10.00.00	- Virgin	10	A1
1509.90.00.00	- Other	10	A1
1514.99.00.00	-- Other	15	B2
1515.90.90.00	-- Other	15	B2
1704.90.00.00	- Other	15	B2
1806.90.00.00	- Other	15	B2
1905.90.00.00	- Other (Only unleavened bread (matzá) in immediate access the rest of the code is excluded)	15	A1
2005.99.00.00	-- Other	15	B2
2008.19.10.00	--- Almond, hazelnut or other nut pastes, not containing added sugar	5	B2
2008.19.90.00	--- Other	15	B2
2106.90.20.00	-- Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened	15	B2
2204.21.00.00	-- In containers holding 2 litres or less	20	C3
2204.29.00.00	-- Other	20	C3
2501.00.10.00	- Sodium chloride with a purity of 99.9 % or more	0	A2
2501.00.20.00	- Refined salt	15	B2
2501.00.90.00	- Other	15	B2
2502.00.00.00	UNROASTED IRON PYRITES	0	A2
2503.00.00.00	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	0	A2
2504.10.00.00	- In powder or in flakes	0	A2
2504.90.00.00	- Other	0	A2
2505.10.00.00	- Silica sands and quartz sands	0	A2
2505.90.00.00	- Other	0	A2
2506.10.00.00	- Quartz	0	A2
2506.20.10.00	-- Crude or roughly trimmed	0	A2
2506.20.90.00	-- Other	0	A2
2507.00.00.00	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	0	A2
2508.10.00.00	- Bentonite	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2508.30.00.00	- Fire-clay	0	A2
2508.40.10.00	- - Decolourizing earths and fuller's earth	0	A2
2508.40.90.00	- - Other	0	A2
2508.50.00.00	- Andalusite, kyanite and sillimanite	0	A2
2508.60.00.00	- Mullite	0	A2
2508.70.00.00	- Chamotte or dinas earths	0	A2
2509.00.00.00	CHALK	0	A2
2510.10.00.00	- Unground	0	A2
2510.20.00.00	- Ground	0	A2
2511.10.00.00	- Natural barium sulphate (barytes)	0	A2
2511.20.00.00	- Natural barium carbonate (witherite)	0	A2
2512.00.00.00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS	0	A2
2513.10.10.00	- - Crude or in irregular pieces, including crushed pumice stone ("bimskies")	0	A2
2513.10.90.00	- - Other	0	A2
2513.20.00.00	- Emery, natural corundum, natural garnet and other natural abrasives	0	A2
2514.00.00.00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	0	A2
2519.10.00.00	- Natural magnesium carbonate (magnesite)	0	A2
2519.90.00.00	- Other	0	A2
2523.21.00.00	- - White cement, whether or not artificially coloured	0	A2
2524.10.00.00	- Crocidolite	0	A2
2524.90.10.00	- - Actinolite	0	A2
2524.90.20.00	- - Anthophyllite	0	A2
2524.90.30.00	- - Tremolite	0	A2
2524.90.40.00	- - Amosite	0	A2
2524.90.50.00	- - Chrysotile (white asbestos)	0	A2
2524.90.90.00	- - Other	0	A2
2525.10.00.00	- Crude mica and mica rifted into irregular sheets or splittings	0	A2
2525.20.00.00	- Mica powder	0	A2
2525.30.00.00	- Mica waste	0	A2
2526.10.00.00	- Neither crushed nor powdered	0	A2
2526.20.00.00	- Crushed or powdered	0	A2
2528.00.10.00	Narural sodium borates and their concentrates (whether or not calcinated)	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2528.00.90.00	- Other	0	A2
2529.10.00.00	- Feldspar	0	A2
2529.21.00.00	-- Containing by weight 97 % or less calcium fluoride	0	A2
2529.22.00.00	-- Containing by weight more than 97 % calcium fluoride	0	A2
2529.30.00.00	- Leucite; nepheline and nepheline syenite	0	A2
2530.10.00.00	- Vermiculite, perlite and chlorites, unexpanded	0	A2
2530.20.00.00	- Kieserite, epsomite (natural magnesium sulphates)	0	A2
2530.90.10.00	-- Natural cryolite; natural chiolite	0	A2
2530.90.20.00	-- Natural micaceous iron oxides	0	A2
2530.90.90.00	-- Other	0	A2
2601.11.00.00	-- Non-agglomerated	0	A2
2601.12.00.00	-- Agglomerated	0	A2
2601.20.00.00	- Roasted iron pyrites (pyrites ashes)	0	A2
2602.00.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT	0	A2
2603.00.00.00	COPPER ORES AND CONCENTRATES	0	A2
2604.00.00.00	NICKEL ORES AND CONCENTRATES	0	A2
2605.00.00.00	COBALT ORES AND CONCENTRATES	0	A2
2606.00.00.00	ALUMINIUM ORES AND CONCENTRATES	0	A2
2607.00.00.00	LEAD ORES AND CONCENTRATES	0	A2
2608.00.00.00	ZINC ORES AND CONCENTRATES	0	A2
2609.00.00.00	TIN ORES AND CONCENTRATES	0	A2
2610.00.00.00	CHROMIUM ORES AND CONCENTRATES	0	A2
2611.00.00.00	TUNGSTEN ORES AND CONCENTRATES	0	A2
2612.10.00.00	- Uranium ores and concentrates	0	A2
2612.20.00.00	- Thorium ores and concentrates	0	A2
2613.10.00.00	- Roasted	0	A2
2613.90.00.00	- Other	0	A2
2614.00.00.00	TITANIUM ORES AND CONCENTRATES	0	A2
2615.10.00.00	- Zirconium ores and concentrates	0	A2
2615.90.00.00	- Other	0	A2
2617.10.00.00	- Antimony ores and concentrates	0	A2
2617.90.00.00	- Other	0	A2
2618.00.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	0	A2
2619.00.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2620.11.00.00	-- Hard zinc spelter	0	A2
2620.19.00.00	-- Other	0	A2
2620.21.00.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	0	A2
2620.29.00.00	-- Other	0	A2
2620.30.00.00	- Containing mainly copper	0	A2
2620.40.00.00	- Containing mainly aluminium	0	A2
2620.60.00.00	- Containing arsenic, mercury, thallium or their mixtures, of the kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	A2
2620.91.00.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	0	A2
2620.99.00.00	-- Other	0	A2
2621.10.00.00	- Ash and residues from the incineration of municipal waste	0	A2
2621.90.00.00	- Other	0	A2
2703.00.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	0	A2
2704.00.10.00	- Coke of coal	0	A2
2704.00.90.00	- Other	0	A2
2707.50.00.00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	10	A1
2710.12.10.00	--- Petroleum ether	0	A2
2710.12.40.00	--- White spirit	5	A1
2710.12.51.00	---- Naphtha	5	A1
2710.12.59.00	---- Other	5	A1
2710.12.90.00	--- Other	5	A1
2710.19.12.00	---- Other kerosenes	0	A2
2710.19.13.00	---- Other oils for industrial use	0	A2
2710.19.19.00	---- Other	5	A1
2710.19.23.00	---- Other fuel oils	0	A2
2710.19.24.00	---- Paraffinic or naphthenic base oils, refined	0	A2
2710.19.29.00	---- Other	5	A1
2710.19.91.00	---- Lubricating oils and greases	5	A1
2710.19.92.00	---- Liquids for hydraulic systems	5	A1
2710.19.93.00	---- Oils for use in agriculture, of the kind used for pest and disease control	0	A2
2710.19.99.00	---- Other	10	A1
2710.20.10.00	-- Light oils and preparations	5	A1

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2710.20.20.00	-- Medium oils and preparations	5	A1
2710.20.30.00	-- Heavy oils and preparations	5	A1
2710.20.90.00	-- Other preparations, not specified or included elsewhere	10	A1
2710.99.00.00	-- Other	15	A1
2711.11.00.00	-- Natural gas	0	A2
2711.12.00.00	-- Propane	0	A2
2711.13.00.00	-- Butanes	0	A2
2711.14.00.00	-- Ethylene, propylene, butylene and butadiene	0	A2
2711.19.00.00	-- Other	0	A2
2711.21.00.00	-- Natural gas	0	A2
2711.29.00.00	-- Other	0	A2
2712.10.00.00	- Petroleum jelly	0	A2
2712.20.00.00	- Paraffin wax containing less than 0.75 % oil by weight	0	A2
2712.90.00.00	- Other	0	A2
2713.11.00.00	-- Not calcined	0	A2
2713.20.00.00	- Petroleum bitumen	0	A2
2714.90.00.00	- Other	0	A2
2716.00.00.00	ELECTRICAL ENERGY	0	A2
2801.10.00.00	- Chlorine	0	A2
2801.20.00.00	- Iodine	0	A2
2801.30.00.00	- Fluorine; bromine	0	A2
2802.00.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	0	A2
2803.00.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE)	0	A2
2804.21.00.00	-- Argon	0	A2
2804.29.00.00	-- Other	0	A2
2804.30.00.00	- Nitrogen	0	A2
2804.50.00.00	- Boron; tellurium	0	A2
2804.61.00.00	- Containing no less than 99.99 % silicon by weight	0	A2
2804.69.00.00	-- Other	0	A2
2804.70.00.00	- Phosphorus	0	A2
2804.80.00.00	- Arsenic	0	A2
2804.90.00.00	- Selenium	0	A2
2805.11.00.00	-- Sodium	0	A2
2805.12.00.00	-- Calcium	0	A2
2805.19.00.00	-- Other	0	A2
2805.30.00.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	0	A2
2805.40.00.00	- Mercury	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2806.10.00.00	- Hydrogen chloride (hydrochloric acid)	0	A2
2806.20.00.00	- Chlorosulphuric acid	0	A2
2807.00.10.00	- Reagent grade sulphuric acid	0	A2
2808.00.00.00	NITRIC ACID; SULPHONITRIC ACIDS	0	A2
2809.10.00.00	- Diphosphorus pentoxide	0	A2
2809.20.00.00	- Phosphoric acid and polyphosphoric acids	0	A2
2810.00.00.00	OXIDES OF BORON; BORIC ACIDS	0	A2
2811.11.00.00	-- Hydrogen fluoride (hydrofluoric acid)	0	A2
2811.12.00.00	-- Cianuro de hidrógeno (ácido cianhídrico) (CAS 74-90-8)	0	A2
2811.19.20.00	--- Perchloric acid (CAS 7601-90-3), with a concentration, by weight, not less than 72%	0	A2
2811.19.90.00	--- Other	0	A2
2811.21.00.00	-- Carbon dioxide	0	A2
2811.22.00.00	-- Silicon dioxide	0	A2
2811.29.10.00	--- Sulphur dioxide	0	A2
2811.29.90.00	--- Other	0	A2
2812.11.00.00	-- Dicloruro de carbonilo (fosgeno) (CAS 75-44-5)	0	A2
2812.12.00.00	-- Oxicloruro de fósforo (CAS 10025-87-3)	0	A2
2812.13.00.00	-- Tricloruro de fósforo (CAS 7719-12-2)	0	A2
2812.14.00.00	-- Pentacloruro de fósforo (CAS 10026-13-8)	0	A2
2812.15.00.00	-- Monocloruro de azufre (CAS 10025-67-9)	0	A2
2812.16.00.00	-- Dicloruro de azufre (CAS 10545-99-0)	0	A2
2812.17.00.00	-- Cloruro de tionilo (CAS 7719-09-7)	0	A2
2812.19.10.00	--- Tricloruro de arsénico (CAS 7784-34-1)	0	A2
2812.19.20.00	--- Los demás cloruros	0	A2
2812.19.30.00	--- Los demás oxicloruros	0	A2
2812.90.00.00	- Other	0	A2
2813.10.00.00	- Carbon disulphide	0	A2
2813.90.00.00	- Other	0	A2
2814.10.00.00	- Anhydrous ammonia (liquefied)	0	A2
2814.20.00.00	- Ammonia in aqueous solution	0	A2
2815.11.00.00	-- Solid	0	A2
2815.12.00.00	-- In aqueous solution (soda lye or caustic soda)	0	A2
2815.20.00.00	- Potassium hydroxide (caustic potash)	0	A2
2815.30.00.00	- Peroxides of sodium or potassium	0	A2
2816.10.00.00	- Hydroxide and peroxide of magnesium	0	A2
2816.40.00.00	- Oxides, hydroxides and peroxides, of strontium or barium	0	A2
2817.00.00.00	ZINC OXIDE; ZINC PEROXIDE	0	A2
2818.10.00.00	- Artificial corundum, whether or not chemically defined	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2818.20.00.00	- Aluminium oxide, other than artificial corundum	0	A2
2818.30.00.00	- Aluminium hydroxide	0	A2
2819.10.00.00	- Chromium trioxide	0	A2
2819.90.00.00	- Other	0	A2
2820.10.00.00	- Manganese dioxide	0	A2
2820.90.00.00	- Other	0	A2
2821.10.00.00	- Iron oxides and hydroxides	0	A2
2821.20.00.00	- Earth colours	0	A2
2822.00.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	0	A2
2823.00.00.00	TITANIUM OXIDES	0	A2
2824.10.00.00	- Lead monoxide (litharge, massicot)	0	A2
2824.90.10.00	-- Red lead and orange lead	0	A2
2824.90.90.00	-- Other	0	A2
2825.10.00.00	- Hydrazine and hydroxylamine and their inorganic salts	0	A2
2825.20.00.00	- Lithium oxide and hydroxide	0	A2
2825.30.00.00	- Vanadium oxides and hydroxides	0	A2
2825.40.00.00	- Nickel oxides and hydroxides	0	A2
2825.50.00.00	- Copper oxides and hydroxides	0	A2
2825.60.00.00	- Germanium oxides and zirconium dioxide	0	A2
2825.70.00.00	- Molybdenum oxides and hydroxides	0	A2
2825.80.00.00	- Antimony oxides	0	A2
2825.90.00.00	- Other	0	A2
2826.12.00.00	-- Of aluminium	0	A2
2826.19.10.00	--- Of ammonium or of sodium	0	A2
2826.19.90.00	--- Other	0	A2
2826.30.00.00	- Sodium hexafluoroaluminate (synthetic cryolite)	0	A2
2826.90.10.00	-- Fluorosilicates of sodium or of potassium	0	A2
2826.90.90.00	-- Other	0	A2
2827.10.00.00	- Ammonium chloride	0	A2
2827.20.00.00	- Calcium chloride	0	A2
2827.31.00.00	-- Of magnesium	0	A2
2827.32.00.00	-- Of aluminium	0	A2
2827.35.00.00	-- Of nickel	0	A2
2827.39.10.00	--- Of iron	0	A2
2827.39.20.00	--- Of cobalt	0	A2
2827.39.30.00	--- Of zinc	0	A2
2827.39.90.00	--- Other	0	A2
2827.41.00.00	-- Of copper	0	A2
2827.49.00.00	-- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2827.51.00.00	-- Bromides of sodium or of potassium	0	A2
2827.59.00.00	-- Other	0	A2
2827.60.00.00	- Iodides and iodide oxides	0	A2
2828.90.20.00	-- Other hypochlorites	0	A2
2828.90.90.00	-- Other	0	A2
2829.11.00.00	-- Of sodium	0	A2
2829.19.00.00	-- Other	0	A2
2829.90.10.00	-- Potassium bromate (CAS 7758-01-2)	0	A2
2829.90.20.00	-- Potassium iodate (CAS 7758-05-6)	0	A2
2829.90.30.00	-- Calcium iodate (CAS 7789-80-2)	0	A2
2829.90.90.00	-- Other	0	A2
2830.10.00.00	- Sodium sulphides	0	A2
2830.90.10.00	-- Zinc sulphide	0	A2
2830.90.20.00	-- Cadmium sulphide	0	A2
2830.90.90.00	-- Other	0	A2
2831.10.00.00	- Of sodium	0	A2
2831.90.00.00	- Other	0	A2
2832.10.00.00	- Sodium sulphites	0	A2
2832.20.00.00	- Other sulphites	0	A2
2832.30.00.00	- Thiosulphates	0	A2
2833.11.00.00	-- Disodium sulphate	0	A2
2833.19.00.00	-- Other	0	A2
2833.21.00.00	-- Of magnesium	0	A2
2833.22.00.00	-- Of aluminium	0	A2
2833.24.00.00	-- Of nickel	0	A2
2833.25.00.00	-- Of copper	0	A2
2833.27.00.00	-- Of barium	0	A2
2833.29.10.00	--- Of chromium	0	A2
2833.29.20.00	--- Of zinc	0	A2
2833.29.90.00	--- Other	0	A2
2833.30.00.00	- Alums	0	A2
2833.40.00.00	- Peroxosulphates (persulphates)	0	A2
2834.10.00.00	- Nitrites	0	A2
2834.21.00.00	-- Of potassium	0	A2
2834.29.00.00	-- Other	0	A2
2835.10.00.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0	A2
2835.22.00.00	-- Of mono- or disodium	0	A2
2835.24.00.00	-- Of potassium	0	A2
2835.25.00.00	-- Calcium hydrogenorthophosphate ("dicalcium	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
	phosphate")		
2835.26.00.00	-- Other phosphates of calcium	0	A2
2835.29.10.00	--- Of trisodium	0	A2
2835.29.90.00	--- Other	0	A2
2835.31.00.00	- Sodium triphosphate (sodium tripolyphosphate)	0	A2
2835.39.00.00	-- Other	0	A2
2836.20.00.00	- Disodium carbonate	0	A2
2836.30.00.00	- Sodium hydrogencarbonate (sodium bicarbonate)	0	A2
2836.40.00.00	- Potassium carbonates	0	A2
2836.50.00.00	- Calcium carbonate	0	A2
2836.60.00.00	- Barium carbonate	0	A2
2836.91.00.00	-- Lithium carbonates	0	A2
2836.92.00.00	-- Strontium carbonate	0	A2
2836.99.10.00	--- Commercial ammonium carbonate and other ammonium carbonates	0	A2
2836.99.20.00	--- Lead carbonates	0	A2
2836.99.90.00	--- Other	0	A2
2837.11.00.00	-- Of sodium	0	A2
2837.19.00.00	-- Other	0	A2
2837.20.00.00	- Complex cyanides	0	A2
2839.11.00.00	-- Metasilicates	0	A2
2839.19.00.00	-- Other	0	A2
2839.90.10.00	-- Of potassium	0	A2
2839.90.90.00	-- Other	0	A2
2840.11.00.00	-- Anhydrous	0	A2
2840.19.00.00	-- Other	0	A2
2840.20.00.00	- Other borates	0	A2
2840.30.00.00	- Peroxoborates (perborates)	0	A2
2841.30.00.00	- Sodium dichromate	0	A2
2841.50.10.00	- Chromates of zinc or of lead	0	A2
2841.50.20.00	-- Ammonium dichromate (CAS 7789-09-5)	0	A2
2841.50.90.00	-- Other	0	A2
2841.61.00.00	-- Potassium permanganate	0	A2
2841.69.00.00	-- Other	0	A2
2841.70.00.00	- Molybdates	0	A2
2841.80.00.00	- Wolframates (tungstates)	0	A2
2841.90.10.00	-- Aluminates	0	A2
2841.90.90.00	-- Other	0	A2
2842.10.00.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2842.90.10.00	-- Fulminates, cyanates and thiocyanates	0	A2
2842.90.90.00	-- Other	0	A2
2843.10.00.00	- Colloidal precious metals	0	A2
2843.21.00.00	-- Silver nitrate	0	A2
2843.29.00.00	-- Other	0	A2
2843.30.00.00	- Gold compounds	0	A2
2843.90.00.00	- Other compounds; amalgams	0	A2
2844.10.00.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	0	A2
2844.20.00.00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0	A2
2844.30.00.00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0	A2
2844.40.00.00	- 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	0	A2
2844.50.00.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A2
2845.10.00.00	- Heavy water (deuterium oxide)	0	A2
2845.90.00.00	- Other	0	A2
2846.10.00.00	- Cerium compounds	0	A2
2846.90.00.00	- Other	0	A2
2847.00.10.00	- With a concentration, by weight, not less than 70% (CAS 7722-84-1)	0	A2
2847.00.90.00	- Other	0	A2
2849.10.00.00	- Of calcium	0	A2
2849.20.00.00	- Of silicon	0	A2
2849.90.00.00	- Other	0	A2
2850.00.00.00	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 28.49	0	A2
2852.10.00.00	- Chemically defined	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2852.90.00.00	- Other	0	A2
2853.10.00.00	- Cloruro de cianógeno ("chlorcyan") (CAS 506-77-4)	0	A2
2853.90.00.00	- Others	0	A2
2901.10.00.00	- Saturated	0	A2
2901.21.00.00	-- Ethylene	0	A2
2901.22.00.00	-- Propene (propylene)	0	A2
2901.23.00.00	-- Butene (butylene) and its isomers	0	A2
2901.24.00.00	-- Buta-1,3-diene and isoprene	0	A2
2901.29.90.00	--- Other	0	A2
2902.11.00.00	-- Cyclohexane	0	A2
2902.19.10.00	--- Camphene (3,3 dimethyl-2-methylenenorcamphane)	0	A2
2902.19.90.00	--- Other	0	A2
2902.20.00.00	- Benzene	0	A2
2902.30.00.00	- Toluene	0	A2
2902.41.00.00	-- o-Xylene	5	B2
2902.43.00.00	-- p-Xylene	5	B2
2902.44.00.00	-- Mixed xylene isomers	5	B1
2902.50.00.00	- Styrene	0	A2
2902.60.00.00	- Ethylbenzene	0	A2
2902.70.00.00	- Cumene	0	A2
2902.90.00.00	- Other	0	A2
2903.11.00.00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0	A2
2903.12.00.00	-- Dichloromethane (methylene chloride)	0	A2
2903.13.00.00	-- Chloroform (trichloromethane)	0	A2
2903.14.00.00	-- Carbon tetrachloride	0	A2
2903.15.00.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	0	A2
2903.19.10.00	--- 1,1,1-Trichloroethane (methyl chloroform)	0	A2
2903.19.90.00	--- Other	0	A2
2903.21.00.00	-- Vinyl chloride (chloroethylene)	0	A2
2903.22.00.00	-- Trichloroethylene	0	A2
2903.23.00.00	-- Tetrachloroethylene (perchloroethylene)	0	A2
2903.29.00.00	-- Other	0	A2
2903.31.00.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	0	A2
2903.39.10.00	--- 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene (CAS 382-21-8)	0	A2
2903.39.21.00	---- Difluoromethane	0	A2
2903.39.22.00	---- Trifluoromethane	0	A2
2903.39.29.00	---- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2903.39.31.00	---- Difluoroethane	0	A2
2903.39.32.00	---- Trifluoroethane	0	A2
2903.39.33.00	---- Tetrafluoroethane	0	A2
2903.39.34.00	---- Pentafluoroethane	0	A2
2903.39.39.00	---- Other	0	A2
2903.39.40.00	--- Methyl bromide	0	A2
2903.39.90.00	--- Other	0	A2
2903.71.00.00	-- Chlorodifluoromethane	0	A2
2903.72.00.00	-- Dichlorotrifluoroethanes	0	A2
2903.73.00.00	-- Dichlorofluoroethanes	0	A2
2903.74.00.00	-- Chlorodifluoroethanes	0	A2
2903.75.00.00	-- Dichloropentafluoropropanes	0	A2
2903.76.10.00	--- Bromochlorodifluoromethane	0	A2
2903.76.20.00	--- Bromotrifluoromethane	0	A2
2903.76.30.00	--- Dibromotetrafluoroethanes	0	A2
2903.77.10.00	--- Trichlorofluoromethane	0	A2
2903.77.20.00	--- Dichlorodifluoromethane	0	A2
2903.77.30.00	--- Trichlorotrifluoroethanes	0	A2
2903.77.41.00	---- Dichlorotetrafluoroethanes	0	A2
2903.77.42.00	---- Chloropentafluoroethane	0	A2
2903.77.51.00	---- Chlorotrifluoromethane	0	A2
2903.77.52.00	---- Pentachlorofluoroethane	0	A2
2903.77.53.00	---- Tetrachlorodifluoroethane	0	A2
2903.77.54.00	---- Other chlorofluoroethanes	0	A2
2903.77.55.00	---- Heptachlorofluoropropanes, hexachlorodifluoropropanes	0	A2
2903.77.56.00	---- Pentachlorotrifluoropropanes, tetrachlorotetrafluoropropanes	0	A2
2903.77.57.00	---- Trichloropentafluoropropanes, dichlorohexafluoropropanes	0	A2
2903.77.58.00	---- Chloroheptafluoropropanes	0	A2
2903.77.59.00	---- Other chlorofluoropropanes	0	A2
2903.77.90.00	--- Other	0	A2
2903.78.00.00	-- Other perhalogenated derivatives	0	A2
2903.79.11.00	---- Dichlorofluoromethane	0	A2
2903.79.19.00	---- Other	0	A2
2903.79.22.00	---- 2-chloro-1,1,1,2-tetrafluoroethane	0	A2
2903.79.25.00	---- Trichlorofluoroethanes	0	A2
2903.79.29.00	---- Other	0	A2
2903.79.30.00	--- Dibromochloropropane (DBCP)	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2903.79.60.00	--- Bromofluoromethane	0	A2
2903.79.90.00	--- Other	0	A2
2903.81.00.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	0	A2
2903.82.10.00	--- Aldrin (ISO)	0	A2
2903.82.20.00	--- Chlordane (ISO)	0	A2
2903.82.30.00	--- Heptachlor (ISO)	0	A2
2903.83.00.00	-- Mirex (ISO) (CAS 2385-85-5)	0	A2
2903.89.10.00	--- Camphechlor (Toxaphene)	0	A2
2903.89.90.00	--- Other	0	A2
2903.91.00.00	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	0	A2
2903.92.10.00	--- Hexachlorobenzene (ISO)	0	A2
2903.92.20.00	--- DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	0	A2
2903.93.00.00	-- Pentaclorobenceno (ISO) (CAS 608-93-5)	0	A2
2903.94.00.00	-- Hexabromobifenilos (CAS 36355-01-8)	0	A2
2903.99.00.00	-- Others	0	A2
2904.10.00.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	0	A2
2904.20.00.00	- Derivatives containing only nitro or only nitroso groups	0	A2
2904.31.00.00	-- Perfluorooctane sulfonic acid (CAS 1763-23-1)	0	A2
2904.32.00.00	-- Ammonium perfluorooctane sulfonate	0	A2
2904.33.00.00	(CAS 29081-56-9)	0	A2
2904.34.00.00	-- Potassium perfluorooctane sulfonate (CAS 2795-39-3)	0	A2
2904.35.00.00	-- Other salts of perfluorooctane sulfonic acid	0	A2
2904.36.00.00	-- Perfluorooctane sulfonyl fluoride (CAS 375-72-4)	0	A2
2904.91.00.00	-- Trichloronitromethane (chloropicrin) (CAS 76-06-2)	0	A2
2904.99.10.00	--- Perfluorooctane sulfonate (CAS 1763-23-1)	0	A2
2904.99.90.00	--- others	0	A2
2905.11.00.00	-- Methanol (methyl alcohol)	0	A2
2905.12.00.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	A2
2905.13.00.00	-- Butan-1-ol (n-butyl alcohol)	0	A2
2905.14.00.00	-- Other butanols	0	A2
2905.16.00.00	-- Octanol (octyl alcohol) and its isomers	0	A2
2905.17.00.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	A2
2905.19.10.00	--- Pentanol (amyl alcohol) and its isomers	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2905.19.91.00	---- Pinacolyl alcohol (CAS 464-07-3)	0	A2
2905.19.99.00	---- Other	0	A2
2905.22.00.00	-- Acyclic terpene alcohols	0	A2
2905.29.00.00	-- Other	0	A2
2905.31.00.00	-- Ethylene glycol (ethanediol)	0	A2
2905.32.00.00	-- Propylene glycol (propane-1,2-diol)	0	A2
2905.39.00.00	-- Other	0	A2
2905.41.00.00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	A2
2905.42.00.00	-- Pentaerythritol (pentaerythrite)	0	A2
2905.43.00.00	-- Mannitol	0	A2
2905.44.00.00	-- D-glucitol (sorbitol)	0	A2
2905.49.00.00	-- Other	0	A2
2905.51.00.00	-- Ethchlorvynol (INN)	0	A2
2905.59.00.00	-- Other	0	A2
2906.11.00.00	-- Menthol	0	A2
2906.12.00.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	A2
2906.13.00.00	-- Sterols and inositols	0	A2
2906.19.10.00	--- Terpeneols	0	A2
2906.19.90.00	--- Other	0	A2
2906.21.00.00	-- Benzyl alcohol	0	A2
2906.29.00.00	-- Other	0	A2
2907.11.00.00	-- Phenol (hydroxybenzene) and its salts	0	A2
2907.12.00.00	-- Cresols and their salts	0	A2
2907.13.00.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	0	A2
2907.15.00.00	-- Naphthols and their salts	0	A2
2907.19.10.00	--- Xylenols and their salts	0	A2
2907.19.90.00	--- Other	0	A2
2907.21.00.00	-- Resorcinol and its salts	0	A2
2907.22.00.00	-- Hydroquinone and its salts	0	A2
2907.23.00.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0	A2
2907.29.10.00	--- Phenol-alcohols	0	A2
2907.29.90.00	--- Other	0	A2
2908.11.00.00	-- Pentachlorophenol (ISO)	0	A2
2908.19.00.00	-- Other	0	A2
2908.91.00.00	-- Dinoseb (ISO) and its salts	0	A2
2908.92.00.00	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2908.99.10.00	- - - Derivatives containing only sulpho groups, their salts and esters	0	A2
2908.99.91.00	- - - - Picric acid (trinitrophenol) (CAS 88-89-1)	0	A2
2908.99.99.00	- - - - Other	0	A2
2909.11.00.00	- - Diethyl ether (ethyl oxide)	0	A2
2909.19.00.00	- - Other	0	A2
2909.20.00.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A2
2909.30.10.00	- - Octabromodiphenyl ether	0	A2
2909.30.20.00	- - Pentabromodiphenyl ether	0	A2
2909.30.90.00	- - Other	0	A2
2909.41.00.00	- - 2,2'-Oxydiethanol (diethylene glycol; digol)	0	A2
2909.43.00.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	0	A2
2909.44.10.00	- - - Monomethyl ethers of ethylene glycol or of diethylene glycol	0	A2
2909.44.90.00	- - - Other	0	A2
2909.49.00.00	- - Other	0	A2
2909.50.00.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A2
2909.60.00.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A2
2910.10.00.00	- Oxirane (ethylene oxide)	0	A2
2910.20.00.00	- Methyloxirane (propylene oxide)	0	A2
2910.30.00.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0	A2
2910.40.00.00	- Dieldrin (ISO, INN)	0	A2
2910.50.00.00	- Endrina (ISO) (CAS 72-20-8)	0	A2
2910.90.00.00	- Others	0	A2
2911.00.00.00	ACETALS AND SEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	A2
2912.11.00.00	- - Methanal (formaldehyde)	0	A2
2912.12.00.00	- - Ethanal (acetaldehyde)	0	A2
2912.19.10.00	- - - Butanal (butyraldehyde, normal isomer)	0	A2
2912.19.90.00	- - - Other	0	A2
2912.21.00.00	- - Benzaldehyde (benzoic aldehyde)	0	A2
2912.29.00.00	- - Other	0	A2
2912.41.00.00	- - Vanillin (methyl-protocatechuic aldehyde)	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2912.42.00.00	-- Ethylvanillin (ethyl protocatechuic aldehyde)	0	A2
2912.49.10.00	--- Aldehyde-alcohols	0	A2
2912.49.90.00	--- Other	0	A2
2912.50.00.00	- Cyclic polymers of aldehydes	0	A2
2912.60.00.00	- Paraformaldehyde	0	A2
2913.00.00.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12	0	A2
2914.11.00.00	-- Acetone	0	A2
2914.12.00.00	-- Butanone (methyl ethyl ketone)	0	A2
2914.13.00.00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	0	A2
2914.19.00.00	-- Other	0	A2
2914.22.00.00	-- Cyclohexanone and methylcyclohexanones	0	A2
2914.23.00.00	-- Ionones and methylionones	0	A2
2914.29.10.00	--- Camphor	0	A2
2914.29.90.00	--- Other	0	A2
2914.31.00.00	-- Phenylacetone (phenylpropan-2-one)	0	A2
2914.39.00.00	-- Other	0	A2
2914.40.00.00	- Ketone-alcohols and ketone-aldehydes	0	A2
2914.50.00.00	- Ketone-phenols and ketones with other oxygen function	0	A2
2914.61.00.00	-- Anthraquinone	0	A2
2914.62.00.00	-- Coenzima Q10 (ubidecarenona (DCI)) (CAS 303-98-0)	0	A2
2914.69.00.00	-- Other	0	A2
2914.71.00.00	-- Clordecona (ISO) (CAS 143-50-0)	0	A2
2914.79.00.00	-- Others	0	A2
2915.11.00.00	-- Formic acid	0	A2
2915.12.00.00	-- Salts of formic acid	0	A2
2915.13.00.00	-- Esters of formic acid	0	A2
2915.21.00.00	-- Acetic acid	0	A2
2915.24.00.00	-- Acetic anhydride	0	A2
2915.29.10.00	--- Sodium acetate	0	A2
2915.29.20.00	--- Cobalt acetates	0	A2
2915.29.90.00	--- Other	0	A2
2915.31.00.00	-- Ethyl acetate	0	A2
2915.32.00.00	-- Vinyl acetate	0	A2
2915.33.00.00	-- n-Butyl acetate	0	A2
2915.36.00.00	-- Dinoseb acetate (ISO)	0	A2
2915.39.10.00	--- Isobutyl acetate	0	A2
2915.39.20.00	--- 2-Ethoxyethyl acetate	0	A2
2915.39.90.00	--- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2915.40.00.00	- Mono-, di- or trichloroacetic acids, their salts and esters	0	A2
2915.50.00.00	- Propionic acid, its salts and esters	0	A2
2915.60.00.00	- Butanoic (butyric) acids, pentanoic (valeric) acids, their salts and esters	0	A2
2915.70.00.00	- Palmitic acid, stearic acid, their salts and esters	0	A2
2915.90.00.00	- Other	0	A2
2916.11.00.00	-- Acrylic acid and its salts	0	A2
2916.12.00.00	-- Esters of acrylic acid	0	A2
2916.13.00.00	-- Methacrylic acid and its salts	0	A2
2916.14.00.00	-- Esters of methacrylic acid	0	A2
2916.15.00.00	-- Oleic, linoleic or linolenic acids, their salts and esters	0	A2
2916.16.00.00	-- Binapacryl (ISO)	0	A2
2916.19.00.00	-- Other	0	A2
2916.20.00.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A2
2916.31.00.00	-- Benzoic acid, its salts and esters	0	A2
2916.32.00.00	-- Benzoyl peroxide and benzoyl chloride	0	A2
2916.34.00.00	-- Phenylacetic acid and its salts	0	A2
2916.39.10.00	--- Esters of phenylacetic acid	0	A2
2916.39.90.00	--- Other	0	A2
2917.11.00.00	-- Oxalic acid, its salts and esters	0	A2
2917.12.10.00	--- Dioctyl adipate, di-isobutyl adipate, didecyl adipate and di-isodecyl adipate	0	A2
2917.12.90.00	--- Other	0	A2
2917.13.00.00	-- Azelaic acid, sebacic acid, their salts and esters	0	A2
2917.14.00.00	-- Maleic anhydride	0	A2
2917.19.00.00	-- Other	0	A2
2917.20.00.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A2
2917.32.10.00	--- Of a purity of 99 % or more	0	A2
2917.33.00.00	-- Dinonyl or didecyl orthophthalates	0	A2
2917.34.10.00	--- Dibutyl orthophthalates	0	A2
2917.34.90.00	--- Other	0	A2
2917.35.00.00	-- Phthalic anhydride	0	A2
2917.36.00.00	-- Terephthalic acid and its salts	0	A2
2917.37.00.00	-- Dimethyl terephthalate	0	A2
2917.39.00.00	-- Other	0	A2
2918.11.00.00	-- Lactic acid, its salts and esters	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2918.12.00.00	-- Tartaric acid	0	A2
2918.13.00.00	-- Salts and esters of tartaric acid	0	A2
2918.14.00.00	-- Citric acid	0	A2
2918.15.00.00	-- Salts and esters of citric acid	0	A2
2918.16.00.00	-- Gluconic acid, its salts and esters	0	A2
2918.17.00.00	-- Acido 2,2-difenil-2-hidroxiacético (ácido bencílico) (CAS 76-93-7)	0	A2
2918.18.00.00	-- Chlorobenzilate (ISO)	0	A2
2918.19.00.00	-- Others	0	A2
2918.21.00.00	-- Salicylic acid and its salts	0	A2
2918.22.00.00	-- O-Acetylsalicylic acid, its salts and esters	0	A2
2918.23.00.00	-- Other esters of salicylic acid and their salts	0	A2
2918.29.00.00	-- Other	0	A2
2918.30.00.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A2
2918.91.00.00	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	0	A2
2918.99.00.00	-- Other	0	A2
2919.10.00.00	- Tris(2,3-dibromopropyl) phosphate	0	A2
2919.90.00.00	- Other	0	A2
2920.11.10.00	--- Parathion (ISO)	0	A2
2920.11.20.00	--- Parathion-methyl (ISO) (methyl-parathion)	0	A2
2920.19.00.00	-- Other	0	A2
2920.21.00.00	-- Fosfito de dimetilo (CAS 868-85-9)	0	A2
2920.22.00.00	-- Fosfito de dietilo (CAS 762-04-9)	0	A2
2920.23.00.00	-- Fosfito de trimetilo (CAS 121-45-9)	0	A2
2920.24.00.00	-- Fosfito de trietilo (CAS 122-52-1)	0	A2
2920.29.00.00	-- Others	0	A2
2920.30.00.00	- Endosulfán (ISO) (CAS 115-29-7)	0	A2
2920.90.00.00	- Others	0	A2
2921.11.00.00	-- Methylamine, di- or trimethylamine and their salts	0	A2
2921.12.00.00	-- Clorhidrato de 2-cloroetil(N,N-dimetilamina) (CAS 4584-46-7)	0	A2
2921.13.00.00	-- Clorhidrato de 2-cloroetil(N,N-dietilamina) (CAS 869-24-9)	0	A2
2921.14.00.00	-- Clorhidrato de 2-cloroetil(N,N-diisopropilamina) (CAS 4261-68-1)	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2921.19.10.00	--- Diethylamine and its salts	0	A2
2921.19.21.00	---- bis(2-chloroethyl) ethylamine (nitrogen mustard HN1) (CAS 538-07-8)	0	A2
2921.19.22.00	---- bis(2-chloroethyl) methylamine (nitrogen mustard HN2) (CAS 51-75-2)	0	A2
2921.19.23.00	---- tri(2-chloroethyl) amine (nitrogen mustard HN3) (CAS 555-77-1)	0	A2
2921.19.24.00	---- Chlorides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) ethylamine and corresponding protonated salts thereof	0	A2
2921.19.29.00	---- Other	0	A2
2921.19.90.00	--- Other	0	A2
2921.21.00.00	-- Ethylenediamine and its salts	0	A2
2921.22.00.00	-- Hexamethylenediamine and its salts	0	A2
2921.29.00.00	-- Other	0	A2
2921.30.00.00	- Cyclanic, cyclenic or cyclosterpenic mono- or polyamines, and their derivatives; salts thereof	0	A2
2921.41.00.00	-- Aniline and its salts	0	A2
2921.42.00.00	-- Aniline derivatives and their salts	0	A2
2921.43.20.00	--- Tolidine	0	A2
2921.43.30.00	--- Chloromethylaniline	0	A2
2921.43.90.00	--- Other	0	A2
2921.44.00.00	-- Diphenylamine and its derivatives; salts thereof	0	A2
2921.45.00.00	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	A2
2921.46.00.00	-- Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), ethylamphetamine (INN), phenacemphamine (INN), phentermine (INN), lephetamine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof	0	A2
2921.49.00.00	-- Other	0	A2
2921.51.00.00	-- o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	A2
2921.59.00.00	-- Other	0	A2
2922.11.00.00	-- Monoethanolamine and its salts	0	A2
2922.12.00.00	-- Diethanolamine and its salts	0	A2
2922.14.00.00	-- Dextropropoxyphene (INN) and its salts	0	A2
2922.15.00.00	-- Trietanolamina (CAS 102-71-6)	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2922.16.00.00	-- Perfluorooctano sulfonato de dietanolamonio (CAS 70225-14-8)	0	A2
2922.17.10.00	--- Metildietanolamina (CAS 105-59-9)	0	A2
2922.17.20.00	--- Etildietanolamina (CAS 139-87-7)	0	A2
2922.18.00.00	-- 2-(N,N-Diisopropilamino)etanol (CAS 109-56-8)	0	A2
2922.19.11.00	---- N, N-dimethylaminoethanol (CAS 108-01-0) and corresponding protonated salts	0	A2
2922.19.12.00	---- N,N-Diethylaminoethanol (CAS 100-37-8) and corresponding protonated salts	0	A2
2922.19.19.00	---- Other	0	A2
2922.19.40.00	--- Triethanolamine salts	0	A2
2922.19.90.00	--- Other	0	A2
2922.21.00.00	-- Aminonaphthosulphonic acids and their salts	0	A2
2922.29.10.00	--- Anisidines, dianisidines, phenetidines, and their salts	0	A2
2922.29.90.00	--- Other	0	A2
2922.31.00.00	-- Amphetamine (INN), methadone (INN) and normethadone (INN); salts thereof	0	A2
2922.39.00.00	-- Other	0	A2
2922.41.00.00	-- Lysine and its esters; salts thereof	0	A2
2922.42.00.00	-- Glutamic acid and its salts	0	A2
2922.43.00.00	-- Anthranilic acid and its salts	0	A2
2922.44.00.00	-- Tilidine (INN) and its salts	0	A2
2922.49.00.00	-- Other	0	A2
2922.50.00.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	0	A2
2923.10.00.00	- Choline and its salts	0	A2
2923.20.00.00	- Lecithins and other phosphoaminolipids	0	A2
2923.30.00.00	Tetraethylammonium perfluorooctane sulfonate, (CAS 56773-42-3)	0	A2
2923.40.00.00	Didecyldimethylammonium perfluorooctane sulfonate, (CAS 251099-16-8)	0	A2
2923.90.00.00	- Other	0	A2
2924.11.00.00	-- Meprobamate (INN)	0	A2
2924.12.10.00	--- Fluoroacetamide (ISO)	0	A2
2924.12.20.00	--- Phosphamidon (ISO)	0	A2
2924.12.30.00	--- Monocrotophos (ISO)	0	A2
2924.19.00.00	-- Other	0	A2
2924.21.00.00	-- Ureines and their derivatives; salts thereof	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2924.23.00.00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0	A2
2924.24.00.00	-- Ethinamate (INN)	0	A2
2924.25.00.00	-- Alaclor (ISO) (CAS 15972-60-8)	0	A2
2924.29.00.00	-- Other	0	A2
2925.11.00.00	-- Saccharin and its salts	0	A2
2925.12.00.00	-- Glutethimide (INN)	0	A2
2925.19.00.00	-- Other	0	A2
2925.21.00.00	-- Chlordimeform (ISO)	0	A2
2925.29.00.00	-- Other	0	A2
2926.10.00.00	- Acrylonitrile	0	A2
2926.20.00.00	- 1-Cyanoguanidine (dicyandiamide)	0	A2
2926.30.00.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0	A2
2926.40.00.00	- alfa-Fenilacetoacetoneitrilo (CAS 4468-48-8)	0	A2
2926.90.00.00	- Other	0	A2
2927.00.00.00	DIAZO-, AZO- OR AZOXY-COMPOUNDS	0	A2
2928.00.00.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	0	A2
2929.10.00.00	- Isocyanates	0	A2
2929.90.10.00	-- Dihalides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidic	0	A2
2929.90.20.00	-- N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidates dialkyl (methyl, ethyl, propyl (normal or iso propyl))	0	A2
2929.90.90.00	-- Other	0	A2
2930.20.00.00	- Thiocarbamates and dithiocarbamates	0	A2
2930.30.00.00	- Thiuram mono-, di- or tetrasulphides	0	A2
2930.40.00.00	- Methionine	0	A2
2930.60.00.00	- 2-(N,N-Dietilamino)etanotiol (CAS 100-38-9)	0	A2
2930.70.00.00	- Sulfuro de bis(2-hidroxi etilo) (tiodiglicol (DCI)) (CAS 111-48-8)	0	A2
2930.80.10.00	-- Aldicarb (ISO) (CAS 116-06-3)	0	A2
2930.80.20.00	-- Captafol (ISO) (CAS 2425-06-1)	0	A2
2930.90.20.00	-- Dithiocarbonates (xanthates and xanthogenates)	0	A2
2930.90.31.00	--- 2-chloroethyl chloromethyl sulfide (CAS 2625-76-5)	0	A2
2930.90.32.00	--- bis(2-chloroethyl) sulfide (CAS 505-60-2)	0	A2
2930.90.33.00	--- bis(2-chloroethylthio) methane (CAS 63869-13-6)	0	A2
2930.90.34.00	--- 1,2-bis(2-chloroethyl(thio)) ethane (CAS 3563-36-8)	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2930.90.35.00	--- 1,3-Bis(2-chloroethylthio) n-propane (CAS 63905-10-2)	0	A2
2930.90.36.00	--- 1,4-Bis(2-chloroethylthio) n-butane (CAS 142868-93-7)	0	A2
2930.90.37.00	--- 1,5-bis(2-chloroethylthio) n-pentane (CAS 142868-94-8)	0	A2
2930.90.38.00	--- bis(2-chloroethylthiomethyl) ether (CAS 63918-90-1) and bis(2-chloroethylthioethyl) ether (CAS 63918-89-8)	0	A2
2930.90.39.00	--- Other	0	A2
2930.90.41.00	--- VX (S-2-diisopropylaminoethoxyethylmethylphosphonothiolate) (CAS 50782-69-9)	0	A2
2930.90.49.00	--- Other	0	A2
2930.90.91.00	--- Amiton (O,O-Diethyl S-2-(diethylamino)ethyl phosphorothiolate) (CAS 78-53-5) and their corresponding alkylated or protonated salts	0	A2
2930.90.92.00	-- N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) aminoethanotioles-2 and its corresponding protonated salts	0	A2
2930.90.94.00	--- Fonophos (O-Ethyl S-phenyl ethyl phosphonothiolothionate) (CAS 944-22-9)	0	A2
2930.90.99.00	--- Other	0	A2
2931.10.10.00	-- Tetramethyl lead	0	A2
2931.10.20.00	-- Tetraethyl lead	0	A2
2931.20.10.00	-- Tributyl stannan (CAS 688-73-3)	0	A2
2931.20.90.00	-- Other	0	A2
2931.31.00.00	-- Dimethyl methylphosphonate (CAS 756-79-6)	0	A2
2931.32.00.00	-- Dimethyl propylphosphonate (CAS 18755-43-6)	0	A2
2931.33.00.00	-- Diethyl ethylphosphonate (CAS 78-38-6)	0	A2
2931.34.00.00	-- 3- (Trihydroxysilyl) propyl methylphosphonate sodium	0	A2
2931.35.00.00	-- 2,4,6-2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinan trioxide (CAS 68957-94-8)	0	A2
2931.36.00.00	-- Methyl methyl (5-ethyl-2-methyl-2-oxide-1,3,2-dioxaphosphinan-5-yl) methyl phosphonate (CAS 41203-81-0)	0	A2
2931.37.00.00	-- Bis [(5-ethyl-2-methyl-2-oxide-1,3,2-dioxaphosphin-5-yl) methyl] methylphosphonate (CAS 42595-45-9)	0	A2
2931.38.00.00	-- Methylphosphonic acid and (aminoiminomethyl) urea salt (1: 1) (CAS 84402-58-4)	0	A2
2931.39.00.00	-- Others	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2931.90.10.00	-- Alkyl-lead, other than those specified in tariff subdivisions 2931.10.10 or 2931.10.20	0	A2
2931.90.21.00	--- Sarin (O-isopropyl Methylphosphonofluoridate) (CAS 107-44-8)	0	A2
2931.90.22.00	--- Somán (O-Pinacolyl Methylphosphonofluoridate) (CAS 96-64-0)	0	A2
2931.90.23.00	--- Chloro Sarin (O-iso-propyl Methylphosphonochloridate) (CAS 1445-76-7)	0	A2
2931.90.24.00	--- Chloro Somán (O-Pinacolyl Methylphosphonochloridate) (CAS 7040-57-5)	0	A2
2931.90.29.00	--- Others	0	A2
2931.90.31.00	--- Tabun (O-ethyl N,N-dimethylphosphoramidocyanidate) (CAS 77-81-6)	0	A2
2931.90.39.00	--- Others	0	A2
2931.90.41.00	--- Lewisite 1 (2-Chlorovinyl dichloroarsine) (CAS 541-25-3)	0	A2
2931.90.42.00	--- Lewisite 2 (Bis(2-chlorovinyl)chloroarsine) (CAS 40334-69-8)	0	A2
2931.90.43.00	--- Lewisite 3 (Tris-(2-Chlorovinyl) arsine) (CAS 40334-70-1)	0	A2
2931.90.49.00	--- Other	0	A2
2931.90.51.00	--- DF (Methylphosphonyldifluoride) (CAS 676-99-3)	0	A2
2931.90.59.00	--- Others	0	A2
2931.90.61.00	--- QL (O-ethyl O-2-diisopropylaminoethylmethylphosphonite) (CAS 57856-11-8)	0	A2
2931.90.69.00	--- Others	0	A2
2931.90.71.00	--- Methylphosphonyl dichloride (CAS 676-97-1)	0	A2
2931.90.79.00	--- Others	0	A2
2931.90.90.00	-- Other	0	A2
2932.11.00.00	-- Tetrahydrofuran	0	A2
2932.12.00.00	-- 2-Furaldehyde (furfuraldehyde)	0	A2
2932.13.00.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	A2
2932.14.00.00	-- Sucralosa (CAS 56038-13-2)	0	A2
2932.19.00.00	-- Other	0	A2
2932.20.10.00	-- Coumarin, methylcoumarins and ethylcoumarins	0	A2
2932.20.90.00	-- Other lactones	0	A2
2932.91.00.00	-- Isosafrole	0	A2
2932.92.00.00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	0	A2
2932.93.00.00	-- Piperonal	0	A2
2932.94.00.00	-- Safrole	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2932.95.00.00	-- Tetrahydrocannabinols (all isomers)	0	A2
2932.99.00.00	-- Other	0	A2
2933.11.00.00	-- Phenazone (antipyrin) and its derivatives	0	A2
2933.19.00.00	-- Other	0	A2
2933.21.00.00	-- Hydantoin and its derivatives	0	A2
2933.29.00.00	-- Other	0	A2
2933.31.00.00	-- Pyridine and its salts	0	A2
2933.32.00.00	-- Piperidine and its salts	0	A2
2933.33.00.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0	A2
2933.39.10.00	--- 3-Quinuclidinol (CAS 1619-34-7)	0	A2
2933.39.20.00	--- BZ (3-Quinuclidinyl benzilate) (CAS 6581-06-2)	0	A2
2933.39.90.00	--- Other	0	A2
2933.41.00.00	-- Levorphanol (INN) and its salts	0	A2
2933.49.00.00	-- Other	0	A2
2933.52.00.00	-- Malonylurea (barbituric acid) and its salts	0	A2
2933.53.00.00	-- Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	0	A2
2933.54.00.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	0	A2
2933.55.00.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0	A2
2933.59.00.00	-- Other	0	A2
2933.61.00.00	-- Melamine	0	A2
2933.69.00.00	-- Other	0	A2
2933.71.00.00	-- 6-Hexanelactam (epsilon-caprolactam)	0	A2
2933.72.00.00	-- Clobazam (INN) and methyprylon (INN)	0	A2
2933.79.00.00	-- Other lactams	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2933.91.00.00	-- 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), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	0	A2
2933.92.00.00	-- Azinfos-metil (ISO) (CAS 86-50-0)	0	A2
2933.99.00.00	-- Other	0	A2
2934.10.00.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0	A2
2934.20.00.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	A2
2934.30.00.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0	A2
2934.91.00.00	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0	A2
2934.99.00.00	-- Other	0	A2
2935.10.00.00	- N-Metilperfluorooctano sulfonamida (CAS 31506-32-8)	0	A2
2935.20.00.00	- N-Etilperfluorooctano sulfonamida (CAS 4151-50-2)	0	A2
2935.30.00.00	- N-Etil-N-(2-hidroxietil) perfluorooctano sulfonamida (CAS 1691-99-2)	0	A2
2935.40.00.00	- N-(2-Hidroxietil)-N-metilperfluorooctano sulfonamida (CAS 24448-09-7)	0	A2
2935.50.00.00	- Las demás perfluorooctano sulfonamidas	0	A2
2935.90.00.00	- Las demás	0	A2
2936.21.10.00	--- Retinyl palmitate	0	A2
2936.21.90.00	--- Other	0	A2
2936.22.00.00	-- Vitamin B1 and its derivatives	0	A2
2936.23.00.00	-- Vitamin B2 and its derivatives	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2936.24.00.00	-- D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	0	A2
2936.25.00.00	-- Vitamin B6 and its derivatives	0	A2
2936.26.00.00	-- Vitamin B12 and its derivatives	0	A2
2936.27.00.00	-- Vitamin C and its derivatives	0	A2
2936.28.00.00	-- Vitamin E and its derivatives	0	A2
2936.29.00.00	-- Other vitamins and their derivatives	0	A2
2936.90.10.00	-- Provitamins, unmixed	0	A2
2936.90.90.00	-- Other	0	A2
2937.11.00.00	-- Somatotropin, its derivatives and structural analogues	0	A2
2937.12.00.00	-- Insulin and its salts	0	A2
2937.19.00.00	-- Other	0	A2
2937.21.00.00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	A2
2937.22.00.00	-- Halogenated derivatives of corticosteroidal hormones	0	A2
2937.23.00.00	-- Oestrogens and progestogens	0	A2
2937.29.00.00	-- Other	0	A2
2937.50.00.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	A2
2937.90.11.00	--- Epinephrine (adrenaline)	0	A2
2937.90.19.00	--- Other	0	A2
2937.90.20.00	-- Derivatives of amino acids	0	A2
2937.90.90.00	-- Other	0	A2
2938.10.00.00	- Rutoside (rutin) and its derivatives	0	A2
2938.90.00.00	- Other	0	A2
2939.11.00.00	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	0	A2
2939.19.00.00	-- Other	0	A2
2939.20.10.00	-- Quinine and its salts	0	A2
2939.20.90.00	-- Other	0	A2
2939.30.00.00	- Caffeine and its salts	0	A2
2939.41.00.00	-- Ephedrine and its salts	0	A2
2939.42.00.00	-- Pseudoephedrine (INN) and its salts	0	A2
2939.43.00.00	-- Cathine (INN) and its salts	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
2939.44.00.00	-- Norephedrine and its salts	0	A2
2939.49.00.00	-- Other	0	A2
2939.51.00.00	-- Fenethylline (INN) and its salts	0	A2
2939.59.00.00	-- Other	0	A2
2939.61.00.00	-- Ergometrine (INN) and its salts	0	A2
2939.62.00.00	-- Ergotamine (INN) and its salts	0	A2
2939.63.00.00	-- Lysergic acid and its salts	0	A2
2939.69.00.00	-- Other	0	A2
2939.71.00.00	-- Cocaína (CAS 50-36-2), ecgonina (CAS 481-37-8), levometanfetamina (CAS 33817-09-3), metanfetamina (DCI) (CAS 537-46-2), racemato de metanfetamina (CAS 300-62-9); sales, ésteres y demás derivados de estos productos	0	A2
2939.79.00.00	-- Others	0	A2
2939.80.00.00	- Others	0	A2
2940.00.00.00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE (LEVULOSE); SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39	0	A2
2941.10.00.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	A2
2941.20.00.00	- Streptomycins and their derivatives; salts thereof	0	A2
2941.30.00.00	- Tetracyclines and their derivatives; salts thereof	0	A2
2941.40.00.00	- Chloramphenicol and its derivatives, salts thereof	0	A2
2941.50.00.00	- Erythromycin and its derivatives; salts thereof	0	A2
2941.90.00.00	- Other	0	A2
2942.00.00.00	OTHER ORGANIC COMPOUNDS	0	A2
3001.20.00.00	- Extracts of glands or other organs or of their secretions	0	A2
3001.90.10.00	-- Human bones, organs and tissues, for grafts or transplants	0	A2
3001.90.20.00	-- Glands and other organs, dried, whether or not powdered	0	A2
3001.90.90.00	-- Other	0	A2
3002.11.00.00	-- Malaria Diagnostic Kit (Malaria)	0	A2
3002.12.10.00	--- Ophidic antisera, except cobra and coral	0	A2
3002.12.90.00	--- others	0	A2
3002.13.00.00	-- Immunological products unmixed, not dosed or packaged for retail sale	0	A2
3002.14.00.00	-- Mixed immunological products, not dosed or put up for retail sale	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
3002.15.00.00	-- Immunological products dosed or packaged for retail sale	0	A2
3002.19.00.00	-- Others	0	A2
3002.20.00.00	- Vaccines for medicinal use	0	A2
3002.30.00.00	- Vaccines for veterinary use	0	A2
3002.90.10.00	-- Saxitoxin (CAS 35523-89-8)	0	A2
3002.90.20.00	-- Ricin (CAS 9009-86-3)	0	A2
3002.90.90.00	-- Other	0	A2
3003.10.10.00	-- For human use	0	A2
3003.20.10.00	-- For human use	0	A2
3003.31.00.00	-- Containing insulin	0	A2
3003.39.10.00	--- For human use	0	A2
3003.41.10.00	-- For human use	0	A2
3003.42.10.00	-- For human use	0	A2
3003.43.10.00	-- For human use	0	A2
3003.49.10.00	-- For human use	0	A2
3003.60.00.00	- Others, containing the active ingredients against malaria (malaria) described in Subheading Note 2 of this Chapter	0	A2
3003.90.11.00	--- For human use	0	A2
3003.90.21.00	--- For human use	0	A2
3003.90.91.00	--- For human use	0	A2
3004.90.91.00	--- For human use	5	B2
3005.10.00.00	- Adhesive dressings and other articles having an adhesive layer	0	A2
3006.10.00.00	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	0	A2
3006.20.00.00	- Blood-grouping reagents	0	A2
3006.30.10.00	-- Opacifying preparations	0	A2
3006.30.20.00	-- Diagnostic reagents	0	A2
3006.40.00.00	- Dental cements and other dental fillings; bone reconstruction cements	0	A2
3006.60.00.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
3006.70.00.00	- 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	0	A2
3006.91.00.00	- - Appliances identifiable for ostomy use	0	A2
3101.00.00.00	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	0	A2
3102.10.00.00	- Urea, whether or not in aqueous solution	0	A2
3102.21.00.00	- - Ammonium sulphate	0	A2
3102.29.00.00	- - Other	0	A2
3102.30.00.00	- Ammonium nitrate, whether or not in aqueous solution	0	A2
3102.40.00.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	A2
3102.50.00.00	- Sodium nitrate	0	A2
3102.60.00.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0	A2
3102.80.00.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	A2
3102.90.10.00	- - Calcium cyanamide	0	A2
3102.90.90.00	- - Other	0	A2
3103.11.00.00	- - Con un contenido de pentóxido de difósforo (P2O5) superior o igual al 35 % en peso	0	A2
3103.19.00.00	- - Others	0	A2
3103.90.10.00	- - Basic slag	0	A2
3103.90.90.00	- - Other	0	A2
3104.20.00.00	- Potassium chloride	0	A2
3104.30.00.00	- Potassium sulphate	0	A2
3104.90.10.00	- - Carnallite, sylvite and other natural potassium salts, in raw form	0	A2
3104.90.90.00	- - Other	0	A2
3105.10.00.00	- Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0	A2
3105.30.00.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0	A2
3105.40.00.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
3105.59.00.00	-- Other	0	A2
3105.60.00.00	- Mineral or chemical fertilisers containing the two fertilising elements: phosphorus and potassium	0	A2
3105.90.00.00	- Other	0	A2
3201.10.00.00	- Quebracho extract	0	A2
3201.20.00.00	- Wattle extract	0	A2
3201.90.00.00	- Other	0	A2
3202.10.00.00	- Synthetic organic tanning substances	0	A2
3202.90.00.00	- Other	0	A2
3203.00.00.00	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	0	A2
3204.11.00.00	-- Disperse dyes and preparations based thereon	0	A2
3204.12.00.00	-- Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	0	A2
3204.13.00.00	-- Basic dyes and preparations based thereon	0	A2
3204.14.00.00	-- Direct dyes and preparations based thereon	0	A2
3204.15.00.00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	A2
3204.16.00.00	-- Reactive dyes and preparations based thereon	0	A2
3204.17.00.00	-- Pigments and preparations based thereon	0	A2
3204.19.00.00	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	0	A2
3204.20.00.00	- Synthetic organic products of the kind used as fluorescent brightening agents	0	A2
3204.90.00.00	- Other	0	A2
3205.00.00.00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	0	A2
3206.11.00.00	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	0	A2
3206.19.00.00	-- Other	0	A2
3206.20.00.00	- Pigments and preparations based on chromium compounds	0	A2
3206.41.00.00	-- Ultramarine and preparations based thereon	0	A2
3206.42.00.00	-- Lithopone and other pigments and preparations based on zinc sulphide	0	A2
3206.49.10.00	--- Pigments and preparations based on cadmium	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
	compounds		
3206.49.20.00	- - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	0	A2
3206.49.90.00	- - - Other	0	A2
3206.50.00.00	- Inorganic products of the kind used as luminophores	0	A2
3207.10.00.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	A2
3207.20.00.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	0	A2
3207.30.00.00	- Liquid lustres and similar preparations	0	A2
3207.40.00.00	- Glass frit and other glass, in the form of powder, granules or flakes	0	A2
3208.10.10.00	- - Oven drying anti-rust enamel paints, for coating metal strips	0	A2
3208.10.20.00	- - Printer's varnish	0	A2
3208.10.30.00	- - Colourless varnish, for curing concrete for road construction	0	A2
3208.10.50.00	- - Solutions as defined in note 4 of this Chapter	0	A2
3208.20.10.00	- - Printer's varnish	0	A2
3208.20.20.00	- - Colourless varnish, for curing concrete for road construction	0	A2
3208.20.40.00	- - Solutions as defined in note 4 of this chapter	0	A2
3208.90.10.00	- - Solutions as defined in note 4 of this chapter	0	A2
3208.90.20.00	- - Printer's varnish	0	A2
3208.90.30.00	- - Colourless varnish, for curing concrete for road construction	0	A2
3208.90.40.00	- - Epoxyphenolic paints and varnishes for sanitary use	0	A2
3209.10.10.00	- - Printer's varnish	0	A2
3210.00.10.00	- Prepared water pigments of the kind used for finishing leather	0	A2
3211.00.00.00	PREPARED DRIERS	0	A2
3212.10.00.00	- Stamping foils	0	A2
3212.90.20.00	- - Other pigments dispersed in non-aqueous media	0	A2
3214.10.19.00	- - - Other	0	A2
3215.11.10.00	- - - Offset printing ink	0	A2
3215.11.20.00	- - - For retouching negatives for printing	0	A2
3215.11.30.00	- - - Screen printing ink	0	A2
3215.11.90.00	- - - Other	10	A1
3215.19.10.00	- - - Offset printing ink	0	A2
3215.19.20.00	- - - For retouching negatives for printing	0	A2
3215.19.30.00	- - - Screen printing ink	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
3215.19.90.00	--- Other	10	A1
3215.90.00.00	- Other	0	A2
3301.12.00.00	-- Of orange	0	A2
3301.13.00.00	-- Of lemon	0	A2
3301.19.10.00	--- Of bergamot	0	A2
3301.19.20.00	--- Of lime	0	A2
3301.19.90.00	--- Other	0	A2
3301.24.00.00	-- Of peppermint (Mentha piperita)	0	A2
3301.25.00.00	-- Of other mints	0	A2
3301.29.10.00	--- Of geranium	0	A2
3301.29.20.00	--- Of jasmine	0	A2
3301.29.30.00	--- Of lavender or of lavandin	0	A2
3301.29.40.00	--- Of vetiver	0	A2
3301.29.90.00	--- Other	0	A2
3301.30.00.00	- Resinoids	0	A2
3301.90.00.00	- Other	0	A2
3302.10.10.00	-- Of a kind used in the food industries	5	A1
3302.10.20.00	-- Of a kind used in the drinks industries, whether or not containing ethyl alcohol	0	A2
3302.90.10.00	-- Of a kind used in the tobacco industry	0	A2
3302.90.20.00	-- Of a kind used in the oral hygiene or dental industries	0	A2
3302.90.90.00	-- Other	5	A1
3303.00.00.00	PERFUMES AND TOILET WATERS	15	B2
3304.99.00.00	-- Other	15	B2
3305.10.00.00	- Shampoos	15	B2
3305.20.00.00	- Preparations for permanent waving or straightening	15	B2
3305.30.00.00	- Hair lacquers	15	B2
3305.90.00.00	- Other	15	B2
3307.30.00.00	- Perfumed bath salts and other bath preparations	15	B2
3401.11.19.00	---- Other	15	B2
3401.19.00.00	-- Other	15	B2
3401.20.90.00	-- Other	15	B2
3402.11.90.00	--- Other	0	A2
3402.12.00.00	-- Cationic	0	A2
3402.13.00.00	-- Non-ionic	0	A2
3402.19.00.00	-- Other	0	A2
3402.20.00.00	- Preparations put up for retail sale	15	B2
3402.90.20.00	-- Washing preparations and cleaning preparations	15	B2
3403.11.00.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
3403.19.00.00	-- Other	0	A2
3403.91.90.00	--- Other	0	A2
3403.99.00.00	-- Other	0	A2
3404.20.00.00	- Of poly(oxyethylene) (polyethylene glycol)	0	A2
3404.90.10.00	-- Of chemically modified lignite	0	A2
3404.90.90.00	-- Other	0	A2
3405.20.00.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15	A1
3405.90.10.00	-- Waxes containing solvents or emulsified, not containing other added substances	0	A2
3501.10.00.00	- Casein	0	A2
3502.11.00.00	-- Dried	0	A2
3502.19.00.00	-- Other	0	A2
3502.20.00.00	- Milk albumin, including concentrates of two or more whey proteins	0	A2
3502.90.00.00	- Other	0	A2
3503.00.10.00	- Gelatin and derivatives thereof	0	A2
3504.00.00.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	0	A2
3505.10.10.00	-- Dextrins	0	A2
3505.10.20.00	-- Pregelatinised or esterified starch	0	A2
3506.91.10.00	--- Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting point of between 180 °C and 240 °C	5	A1
3506.91.20.00	--- Thermoplastic adhesive based on styrene-butadiene copolymers and hydrocarbon resins with a melting temperature above 75 °C	0	A2
3506.91.90.00	--- Other	15	A1
3506.99.00.00	-- Other	15	A1
3507.10.00.00	- Rennet and concentrates thereof	0	A2
3507.90.00.00	- Other	0	A2
3601.00.00.00	PROPELLENT POWDERS	0	A2
3603.00.10.00	- Mechas de seguridad	0	A2
3603.00.20.00	- Cordones detonantes	0	A2
3603.00.30.00	- Cebos	0	A2
3603.00.40.00	- Cápsulas fulminantes	0	A2
3603.00.50.00	- Inflamadores	0	A2
3603.00.60.00	- Detonadores eléctricos	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
3701.10.00.00	- For X-ray	0	A2
3701.30.10.00	- - Photomechanical process plates of the type used in photolithography, heliography, photoengraving, etc.	0	A2
3702.10.00.00	- For X-ray	0	A2
3703.20.00.00	- Other, for colour photography (polychrome)	0	A2
3707.10.00.00	- Sensitising emulsions	0	A2
3707.90.00.00	- Other	0	A2
3801.10.00.00	- Artificial graphite	0	A2
3801.20.00.00	- Colloidal or semi-colloidal graphite	0	A2
3801.30.00.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	0	A2
3801.90.00.00	- Other	0	A2
3802.10.00.00	- Activated carbon	0	A2
3802.90.00.00	- Other	0	A2
3803.00.00.00	TALL OIL, WHETHER OR NOT REFINED	0	A2
3804.00.00.00	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	0	A2
3806.30.00.00	- Ester gums	0	A2
3807.00.00.00	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	0	A2
3808.59.21.00	- - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more	0	A2
3808.59.29.00	- - - - Others	5	B2
3808.91.10.00	- - - In articles such as tablets and candles, that act due to combustion, and fly-papers	10	B2
3808.91.20.00	- - - Containing endrin	5	B2
3808.91.50.00	- - - - Mirex or declordano	5	B2
3808.91.90.00	- - - Other	5	B1
3808.92.10.00	- - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more	0	A2
3808.92.90.00	- - - Other	5	B1

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
3808.93.00.00	-- Herbicides, anti-sprouting products and plant-growth regulators	5	C3
3808.99.10.00	--- Rodenticides	10	B3
3809.10.00.00	- With a basis of amylaceous substances	5	B2
3809.91.00.00	-- Of a kind used in the textile or like industries	5	B2
3810.10.00.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0	A2
3810.90.00.00	- Other	0	A2
3811.21.10.00	--- Containing 30 % or more but not more than 40 % of such oils	0	A2
3811.21.90.00	--- Other	0	A2
3811.29.00.00	-- Other	0	A2
3811.90.00.00	- Other	5	B2
3812.10.00.00	- Prepared rubber accelerators	0	A2
3812.31.00.00	Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	0	A2
3812.39.10.00	-- For rubber	0	A2
3812.39.21.00	--- Stabilisers for poly(vinyl chloride) (PVC) based on organic salts of heavy metals	0	A2
3812.39.29.00	---- Others	0	A2
3813.00.00.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	0	A2
3814.00.90.00	- Other	0	A2
3815.11.00.00	-- With nickel or nickel compounds as the active substance	0	A2
3815.12.00.00	-- With precious metal or precious metal compounds as the active substance	0	A2
3815.19.00.00	-- Other	0	A2
3815.90.90.00	-- Other	0	A2
3816.00.00.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01	0	A2
3817.00.10.00	- Mixed alkylbenzenes	0	A2
3817.00.20.00	- Mixed alkyl naphthalenes	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
3818.00.00.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; Chemical Compounds Doped For Use In Electronics	0	A2
3820.00.00.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	5	B2
3821.00.10.00	- Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like)	0	A2
3821.00.20.00	- Prepared culture media for the development or maintenance of plant, human or animal cells	10	B2
3822.00.00.00	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	0	A2
3823.11.00.00	-- Stearic acid	0	A2
3823.12.00.00	-- Oleic acid	0	A2
3823.13.00.00	-- Tall oil fatty acids	0	A2
3823.19.00.00	-- Other	0	A2
3823.70.00.00	- Industrial fatty alcohols	0	A2
3824.10.10.00	-- Based on natural resinous products	0	A2
3824.10.90.00	-- Other	0	A2
3824.30.00.00	- Non-agglomerated metal carbides mixed together or with metallic binders	0	A2
3824.40.00.00	- Prepared additives for cements, mortars or concretes	0	A2
3824.50.00.00	- Non-refractory mortars and concretes	0	A2
3824.60.00.00	- Sorbitol other than that of subheading 2905.44	0	A2
3824.71.00.00	-- Containing chlorofluorocarbons (CFC), whether or not containing hydrochlorofluorocarbons (HCFC), perfluorocarbons (PFC) or hydrofluorocarbons (HFC)	0	A2
3824.72.00.00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0	A2
3824.73.00.00	-- Containing hydrobromofluorocarbons (HBFC)	0	A2
3824.74.00.00	-- Containing hydrochlorofluorocarbons (HCFC), whether or not containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC)	0	A2
3824.77.00.00	-- Containing bromomethane (methyl bromide) or bromochloromethane	0	A2
3824.78.00.00	-- Containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) or hydrochlorofluorocarbons	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
	(HCFC)		
3824.79.00.00	-- Other	0	A2
3824.99.10.00	--- Preparations for rubber or plastics, not elsewhere specified or included	0	A2
3824.99.20.00	--- Gelling agents, hardeners, anti-skin agents and other preparations, for paints and varnishes, not elsewhere specified or included	0	A2
3824.99.30.00	--- Preparations of a kind used in the manufacture of inks and other preparations used in graphic arts, not elsewhere specified or included	0	A2
3824.99.40.00	--- Additives and other preparations for electrolytic bath in the process of electrodeposition on metal foil	0	A2
3824.99.59.00	---- The others	10	B2
3824.99.60.00	--- Other preparations based on inorganic products, including mixtures of trace elements	0	A2
3824.99.70.00	--- Diphenyl-based fluids for use as a refrigerant	0	A2
3824.99.80.00	--- Chemical luminescence articles for signage or security	0	A2
3824.99.91.00	---- Naphthenic acids, their water-insoluble salts and their esters	0	A2
3824.99.92.00	---- Based on a complex of manganese ethylenebisdithiocarbamate with the zinc ion, with a concentration greater than or equal to 85%	0	A2
3824.99.99.00	---- Others	10	B2
3901.10.00.00	- Polyethylene having a specific gravity of less than 0.94	0	A2
3901.20.00.00	- Polyethylene having a specific gravity of 0.94 or more	0	A2
3901.30.00.00	- Ethylene-vinyl acetate copolymers	0	A2
3901.40.00.00	- Copolímeros de etileno y alfa-olefina de densidad inferior a 0.94	0	A2
3901.90.00.00	- Other	0	A2
3902.10.00.00	- Polypropylene	0	A2
3902.20.00.00	- Polyisobutylene	0	A2
3902.30.00.00	- Propylene copolymers	0	A2
3902.90.00.00	- Other	0	A2
3903.11.00.00	-- Expansible	0	A2
3903.19.00.00	-- Other	0	A2
3903.20.00.00	- Styrene-acrylonitrile (SAN) copolymers	0	A2
3903.30.00.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	0	A2
3903.90.00.00	- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
3904.10.00.00	- Poly(vinyl chloride), not mixed with any other substances	0	A2
3904.21.90.00	- - - Other	0	A2
3904.22.90.00	- - - Other	0	A2
3904.30.00.00	- Vinyl chloride-vinyl acetate copolymers	0	A2
3904.40.00.00	- Other vinyl chloride copolymers	0	A2
3904.50.00.00	- Vinylidene chloride polymers	0	A2
3904.61.00.00	- - Polytetrafluoroethylene	0	A2
3904.69.00.00	- - Other	0	A2
3904.90.00.00	- Other	0	A2
3905.12.00.00	- - In aqueous dispersion	0	A2
3905.19.00.00	- - Other	0	A2
3905.21.00.00	- - In aqueous dispersion	0	A2
3905.29.00.00	- - Other	0	A2
3905.30.00.00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	0	A2
3905.91.00.00	- - Copolymers	0	A2
3905.99.00.00	- - Other	0	A2
3906.10.00.00	- Poly(methyl methacrylate)	0	A2
3906.90.00.00	- Other	0	A2
3907.10.00.00	- Polyacetals	0	A2
3907.20.00.00	- Other polyethers	0	A2
3907.30.00.00	- Epoxide resins	0	A2
3907.40.00.00	- Polycarbonates	0	A2
3907.50.90.00	- - Other	0	A2
3907.61.00.00	- - With a viscosity index greater than or equal to 78 ml / g	0	A2
3907.69.00.00	- - Others	0	A2
3907.70.00.00	- Poly(lactic acid)	0	A2
3907.91.20.00	- - - Isophthalic	0	A2
3907.99.10.00	- - - in styrene solution	5	B1
3907.99.90.00	- - - Other	0	A2
3908.10.00.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	0	A2
3908.90.00.00	- Other	0	A2
3909.10.00.00	- Urea resins; thiourea resins	0	A2
3909.20.00.00	- Melamine resins	0	A2
3909.31.00.00	- - Poli(metilenfenilisocianato) (MDI en bruto, MDI polimérico)	0	A2
3909.39.00.00	- - Other	0	A2
3909.40.00.00	- Phenolic resins	0	A2
3909.50.00.00	- Polyurethanes	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
3910.00.00.00	SILICONES IN PRIMARY FORMS	0	A2
3911.10.00.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0	A2
3911.90.00.00	- Other	0	A2
3912.11.00.00	-- Non-plasticised	0	A2
3912.12.00.00	-- Plasticised	0	A2
3912.20.00.00	- Cellulose nitrates (including collodions)	0	A2
3912.31.00.00	-- Carboxymethylcellulose and its salts	0	A2
3912.39.00.00	-- Other	0	A2
3912.90.00.00	- Other	0	A2
3913.10.00.00	- Alginic acid, its salts and esters	0	A2
3913.90.00.00	- Other	0	A2
3914.00.00.00	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS	0	A2
3915.10.00.00	- Of polymers of ethylene	0	A2
3915.20.00.00	- Of polymers of styrene	0	A2
3915.30.00.00	- Of polymers of vinyl chloride	0	A2
3915.90.00.00	- Of other plastics	0	A2
3916.10.90.00	-- Other	0	A2
3916.20.90.00	-- Other	0	A2
3916.90.11.00	--- Of nylon	0	A2
3916.90.90.00	-- Other	0	A2
3917.10.00.00	- Artificial guts of hardened protein or of cellulosic plastics	0	A2
3917.29.10.00	--- Tubes of epoxy resins reinforced with glass fiber, of the kind used for conducting hydrocarbons, subterraneously	0	A2
3917.32.11.00	--- With a strip fitted with emitters or drippers for a drip irrigation system	0	A2
3917.32.30.00	--- Flexible tubes, pipes and hoses, corrugated	5	B1
3917.32.50.00	--- Tubular casings of poly(vinylidene chloride) (PVDC), printed	0	A2
3917.33.20.00	--- Hoses of polyethylene or of poly(vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm	15	B1
3917.33.90.00	--- Other	5	B1
3917.39.20.00	--- Flexible tubes, pipes and hoses, corrugated	5	B1
3917.39.90.00	--- Other	5	B1
3917.40.20.00	-- Other, of the kind used for drip-irrigation system tubes, pipes and hoses as specified in tariff subdivision 3917.32.11	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
3917.40.30.00	-- Of epoxy resins reinforced with glass fiber, of the kind used in the tubes classified under tariff subdivision 3917.29.10	0	A2
3917.40.90.00	-- Other	5	B1
3918.90.00.00	- Of other plastics	10	B1
3919.10.10.00	-- Of a width not exceeding 10 cm	10	A1
3919.10.90.00	-- Other	5	B1
3919.90.00.00	- Other	0	A2
3920.10.11.00	--- High density, twist type	0	A2
3920.10.20.00	-- Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but no greater than 50 mm	10	B1
3920.10.91.00	--- Flexible, of a thickness not exceeding 0.10 mm, neither printed not metallized	0	A2
3920.20.14.00	--- Other, metallized	0	A2
3920.20.15.00	---- Tiras (fejes) de anchura superior a 5 mm pero inferior o igual a 20 mm	0	A2
3920.20.19.00	--- Other	0	A2
3920.20.90.00	-- Other	0	A2
3920.43.20.00	---- Flexible, of a thickness exceeding 400 microns	0	A2
3920.43.39.00	---- Other	0	A2
3920.49.11.00	---- Of a thickness exceeding 400 microns	10	B1
3920.49.19.00	---- Other	10	B1
3920.49.20.00	--- Flexible, of a thickness exceeding 400 microns	0	A2
3920.49.31.00	---- Laminated, reinforced or combined with other polymers, without printing and without metallizing	5	B1
3920.49.32.00	---- Not printed, metallized	5	B1
3920.49.33.00	---- Printed, not metallized	10	B1
3920.49.34.00	---- Printed, metallized	10	B1
3920.49.39.00	---- Other	0	A2
3920.51.10.00	--- Of a thickness of 1 mm or more but not exceeding 40 mm	0	A2
3920.51.90.00	--- Other	5	B1
3920.62.14.00	---- Other, metallized	0	A2
3920.62.19.00	---- Other	0	A2
3920.62.90.00	--- Other	0	A2
3920.63.00.00	-- Of unsaturated polyesters	0	A2
3920.69.00.00	-- Of other polyesters	0	A2
3920.71.11.00	---- Stratified, reinforced or combined with other polymers, not metallized	5	B1
3920.71.12.00	---- Metallized	5	B1
3920.71.19.00	---- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
3920.71.21.00	---- Metallized	10	B1
3920.71.29.00	---- Other	10	B1
3920.73.00.00	-- Of cellulose acetate	0	A2
3920.79.10.00	--- Of vulcanized fiber	0	A2
3920.79.90.00	--- Other	0	A2
3920.91.00.00	-- Of poly(vinyl butyral)	5	B1
3920.92.19.00	---- Other	0	A2
3920.99.00.00	-- Of other plastics	0	A2
3921.14.00.00	-- Of regenerated cellulose	0	A2
3921.19.10.00	--- Of polyethylene, of the kind used in the manufacture of separators for electrical accumulators, put up in rolls	0	A2
3921.19.90.00	--- Other	5	B1
3921.90.10.00	-- Rigid, reinforced or with reinforcing net	5	B1
3921.90.20.00	-- With a basis of layers of paper, impregnated with melamine or phenolic resins (formica type)	0	A2
3921.90.30.00	-- Fabrics coated on both sides with or completely enveloped in poly(vinyl chloride) (PVC)	10	B1
3921.90.41.00	--- Neither printed nor metallized	5	B1
3921.90.42.00	--- Not printed, metallized	5	B1
3921.90.43.00	--- Printed, not metallized	10	B1
3921.90.44.00	--- Printed, metallized	10	B1
3921.90.90.00	-- Other	5	A1
3923.10.10.00	-- Alveolar boxes for the packaging and transport of eggs, plastic	5	B2
3923.21.10.00	--- Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	0	A2
3923.21.20.00	--- Aseptic bags multilaminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos	0	A2
3923.29.10.00	--- Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	0	A2
3923.30.93.00	--- Dropper-type containers, with lids incorporating safety strips, for the pharmaceutical industry	10	B2
3923.40.90.00	-- Other	0	A2
3923.50.10.00	-- Pouring stoppers, whether or not threaded	0	A2
3923.50.20.00	-- "Roll-on" spheres, whether or not with the neck of the container	0	A2
3923.50.30.00	-- Threaded lids with safety strip	0	A2
3923.90.10.00	-- Moulded sheets for packing and transporting eggs	5	B1

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
3923.90.20.00	-- Fastenings for containers (for example for "six-packs")	0	A2
3923.90.30.00	-- Moulded containers and packaging for suppositories	10	B1
3924.90.10.00	-- Teats for babies' feeding bottles	10	B1
3924.90.90.00	-- Other	15	B1
3925.10.00.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	0	A2
3925.30.00.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15	B1
3925.90.10.00	-- Front plates for electrical switches and sockets	10	B3
3925.90.20.00	-- Channels and fittings therefor for electrical installations	0	A2
3925.90.90.00	-- Other	10	B3
3926.10.90.00	-- Other	15	B3
3926.20.00.00	- Articles of apparel and clothing accessories, including gloves, mittens and mitts	15	A1
3926.30.00.00	- Fittings for furniture, coachwork or the like	10	A1
3926.40.00.00	- Statuettes and other ornaments	15	B2
3926.90.10.00	-- Accessories for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter	5	A1
3926.90.20.00	-- Transmission, conveyor or elevator belts or belting	0	A2
3926.90.30.00	-- Diving suits and protective masks, including bee veils for apiculture and ear muffs	0	A2
3926.90.40.00	-- Laboratory, hygienic or pharmaceutical articles, whether or not graduated or calibrated	0	A2
3926.90.50.00	-- Gaskets or seals	5	A1
3926.90.91.00	--- Printed labels, metallized in a bath of aluminium and backed with paper	5	A1
3926.90.92.00	--- Boot and shoe lasts	0	A2
3926.90.93.00	--- Reflecting articles for road or safety signs	5	B3
3926.90.94.00	--- Moulded plates with more than 200 cavities, for sowing seeds (seed beds)	0	A2
3926.90.95.00	--- Impermeable covers of the kind used as silos	0	A2
3926.90.99.00	--- Other (Only plastic rope in immediate access the rest of the code excluded)	15	A1
4002.11.00.00	-- Latex	0	A2
4002.19.00.00	-- Other	0	A2
4002.20.00.00	- Butadiene rubber (BR)	0	A2
4002.31.00.00	-- Isobutene-isoprene (butyl) rubber (IIR)	0	A2
4002.39.00.00	-- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
4002.41.00.00	-- Latex	0	A2
4002.49.00.00	-- Other	0	A2
4002.51.00.00	-- Latex	0	A2
4002.59.00.00	-- Other	0	A2
4002.60.00.00	- Isoprene rubber (IR)	0	A2
4002.70.00.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	0	A2
4002.80.00.00	- Mixtures of any product of heading 40.01 with any product of this heading	0	A2
4002.91.00.00	-- Latex	0	A2
4002.99.00.00	-- Other	0	A2
4004.00.00.00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	0	A2
4005.10.00.00	- Rubber compounded with carbon black or silica	0	A2
4005.91.10.00	--- Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 cm (for filling or sticking tyre treads to tyre bodies)	0	A2
4005.99.10.00	--- Chewing gum base	0	A2
4007.00.10.00	- Thread	0	A2
4009.32.00.00	-- With fittings	5	A1
4009.42.00.00	-- With fittings	5	A1
4010.11.00.00	-- Reinforced only with metal	0	A2
4010.12.00.00	-- Reinforced only with textile material	0	A2
4010.19.10.00	-- Reinforced only with plastic	0	A2
4010.19.90.00	--- Other	0	A2
4010.31.00.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A2
4010.32.00.00	-- 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	0	A2
4010.33.00.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A2
4010.34.00.00	-- 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	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
4010.35.00.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	0	A2
4010.36.00.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	0	A2
4010.39.00.00	-- Other	0	A2
4011.10.00.00	- Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	10	A1
4011.50.00.00	- Of a kind used on bicycles	0	A2
4011.70.10.00	-- With high reliefs in the shape of a block, angle or similar	5	A1
4012.11.00.00	-- Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	15	A1
4012.90.10.00	-- Tyre treads	0	A2
4013.20.00.00	- Of a kind used on bicycles	0	A2
4013.90.10.00	-- Of a kind used on motorcycles	0	A2
4014.10.00.00	- Sheath contraceptives	0	A2
4015.11.00.00	-- Surgical	0	A2
4016.10.00.00	- Of cellular rubber	15	B2
4016.92.10.00	--- Cut to size, for pencils	0	A2
4016.93.00.00	-- Gaskets or seals	5	B1
4016.99.10.00	--- Hand tools	10	B2
4016.99.31.00	---- Stoppers for flasks	0	A2
4016.99.39.00	---- Other	5	B2
4016.99.90.00	--- Other	5	B2
4101.20.90.00	-- Other	0	A2
4101.50.11.00	--- Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	10	A1
4101.50.19.00	--- Other	5	A1
4101.50.20.00	-- Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	A1
4101.50.90.00	-- Other	0	A2
4101.90.90.00	-- Other	0	A2
4102.10.00.00	- With wool on	0	A2
4102.21.00.00	-- Pickled	0	A2
4102.29.90.00	--- Other	0	A2
4103.20.90.00	-- Other	0	A2
4103.30.90.00	-- Other	0	A2
4103.90.91.00	--- Of goats	0	A2
4103.90.99.00	--- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
4104.11.11.00	---- Wet-blue	0	A2
4104.11.22.00	---- Bovine leather, wet-blue	0	A2
4104.19.11.00	---- Wet-blue	0	A2
4104.19.22.00	---- Bovine leather, wet-blue	0	A2
4106.31.10.00	--- Wet-blue	0	A2
4115.20.00.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0	A2
4202.11.00.00	-- With outer surface of leather, composition leather or patent leather	15	A1
4202.12.00.00	-- With outer surface of plastics or of textile materials	15	A1
4202.29.00.00	-- Other	15	A1
4202.39.00.00	-- Other	15	A1
4202.92.00.00	-- With outer surface of plastic sheeting or textile materials	15	A1
4202.99.00.00	-- Other	15	A1
4203.30.00.00	- Belts and bandoliers	15	A1
4203.40.00.00	- Other clothing accessories	15	A1
4205.00.10.00	- Articles for technical use of natural leather or composition leather	0	A2
4205.00.90.00	- Other	15	A1
4206.00.10.00	- Catgut	0	A2
4206.00.90.00	- Other	0	A2
4401.11.00.00	-- Coniferous	0	A2
4401.12.00.00	-- Non-coniferous	0	A2
4401.21.00.00	-- Coniferous	0	A2
4401.22.00.00	-- Non-coniferous	0	A2
4401.31.00.00	-- Wood pellets	0	A2
4401.39.00.00	-- Other	0	A2
4401.40.00.00	- Sawdust, waste and scrap, of wood, not agglomerated	0	A2
4402.10.00.00	- Of bamboo	0	A2
4402.90.00.00	- Other	0	A2
4403.11.00.00	-- Coniferous	0	A2
4403.12.00.00	-- Non-coniferous	0	A2
4403.21.00.00	-- Of pine (Pinus spp.), Whose greatest cross-sectional dimension is greater than or equal to 15 cm	0	A2
4403.22.00.00	-- Others, of pine (Pinus spp.)	0	A2
4403.23.00.00	-- Of fir (Abies spp.) And spruce (Picea spp.), The greatest cross-sectional dimension of which is greater than or equal to 15 cm	0	A2
4403.24.00.00	-- Others, of fir (Abies spp.) And spruce (Picea spp.)	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
4403.25.00.00	-- Others, whose greatest cross-sectional dimension is greater than or equal to 15 cm	0	A2
4403.26.00.00	other	0	A2
4403.41.00.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	A2
4403.49.00.00	-- Other	0	A2
4403.91.00.00	- Of holm, cork and other oaks (Quercus spp.)	0	A2
4403.93.00.00	-- Of beech (Fagus spp.), The greatest cross-sectional dimension of which is greater than or equal to 15 cm	0	A2
4403.94.00.00	-- Others, of beech (Fagus spp.)	0	A2
4403.95.00.00	-- Of birch (Betula spp.), The greatest cross-sectional dimension of which is greater than or equal to 15 cm	0	A2
4403.96.00.00	-- Others, of birch (Betula spp.)	0	A2
4403.97.00.00	-- Poplar (Populus spp.)	0	A2
4403.98.00.00	-- Of eucalyptus (Eucalyptus spp.)	0	A2
4403.99.00.00	-- Other	0	A2
4404.10.00.00	- Coniferous	0	A2
4404.20.00.00	- Non-coniferous	0	A2
4405.00.00.00	WOOD WOOL; WOOD FLOUR	0	A2
4406.11.00.00	- Coniferous	0	A2
4406.12.00.00	-- Non-coniferous	0	A2
4406.91.00.00	- Coniferous	0	A2
4406.92.00.00	-- Non-coniferous	0	A2
4416.00.10.00	- Casks, drums and barrels, whether or not reinforced, and parts thereof	0	A2
4420.10.00.00	- Statuettes and other ornaments, of wood	15	A1
4421.91.10.00	--- Carretes, bobinas, canillas y soportes similares, de los tipos utilizados para el bobinado de hilados textiles y telas	0	A2
4421.99.10.00	--- Spools, bobbins, bobbins and similar supports, of a kind used for winding textile yarn and cloth	0	A2
4501.10.00.00	- Natural cork, raw or simply prepared	0	A2
4501.90.00.00	- Other	0	A2
4502.00.00.00	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN SQUARE OR RECTANGULAR BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	0	A2
4503.10.00.00	- Corks and stoppers	0	A2
4503.90.00.00	- Other	0	A2
4504.10.00.00	- Blocks, plates, sheets and strips; tiles and similar wall coverings of any shape; solid cylinders, including discs	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
4504.90.00.00	- Other	0	A2
4701.00.00.00	MECHANICAL WOOD PULP	0	A2
4702.00.00.00	CHEMICAL WOOD PULP, DISSOLVING GRADES	0	A2
4703.11.00.00	-- Coniferous	0	A2
4703.19.00.00	-- Non-coniferous	0	A2
4703.21.00.00	-- Coniferous	0	A2
4703.29.00.00	-- Non-coniferous	0	A2
4704.11.00.00	-- Coniferous	0	A2
4704.19.00.00	-- Non-coniferous	0	A2
4704.21.00.00	-- Coniferous	0	A2
4704.29.00.00	-- Non-coniferous	0	A2
4705.00.00.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	0	A2
4706.10.00.00	- Cotton linters pulp	0	A2
4706.20.00.00	- Pulps of fibers derived from recovered (waste and scrap) paper or paperboard	0	A2
4706.30.10.00	-- Mechanical pulps	0	A2
4706.30.20.00	-- Chemical pulps	0	A2
4706.30.30.00	-- Pulps obtained by the combination of mechanical and chemical procedures	0	A2
4706.91.00.00	-- Mechanical	0	A2
4706.92.00.00	-- Chemical	0	A2
4706.93.00.00	-- Obtained by a combination of mechanical and chemical processes	0	A2
4707.10.00.00	- Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	0	A2
4707.20.00.00	- Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A2
4707.30.00.00	- Of paper or paperboard made mainly of mechanical pulp (for example newspapers, journals and similar printed matter)	0	A2
4707.90.00.00	- Other, including unsorted waste and scrap	0	A2
4801.00.10.00	- En bobinas (rollos)	0	A2
4801.00.21.00	-- Where one side is greater than 360 mm and the other is greater than 150 mm	0	A2
4802.10.00.00	- Hand-made paper and paperboard (sheet by sheet)	0	A2
4802.20.00.00	- Paper and paperboard of the kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard	0	A2
4802.40.00.00	- Wallpaper base	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
4802.54.10.00	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A2
4802.54.30.00	--- Carbonising base paper	0	A2
4802.55.11.00	---- Weighing 40 g/m ² or more but not more than 60 g/m ²	0	A2
4802.55.12.00	---- Weighing 60 g/m ² or more but not more than 80 g/m ² and of a width of 559 mm or more	0	A2
4802.55.19.00	---- Other	0	A2
4802.55.20.00	--- Bond register paper of a width not exceeding 150 mm	10	A1
4802.55.31.00	---- Of a width exceeding 150 mm but not exceeding 559 mm	0	A2
4802.55.32.00	---- Weighing more than 40 g/m ² but not more than 80 g/m ² , of a width of 559 mm or more	0	A2
4802.55.39.00	---- Other	10	A1
4802.55.91.00	---- Of a width exceeding 150 mm	0	A2
4802.55.99.00	---- Other	10	A1
4802.56.11.00	---- Weighing 40 g/m ² or more but not more than 60 g/m ²	0	A2
4802.56.19.00	---- Other	0	A2
4802.56.20.00	--- Bond register paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	0	A2
4802.56.31.00	---- In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A2
4802.56.39.00	---- Other	10	A1
4802.56.91.00	---- in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A2
4802.57.11.00	---- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m ² or more but not more than 60 g/m ²	0	A2
4802.57.19.00	---- Other	0	A2
4802.57.21.00	---- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A2
4802.57.91.00	---- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
4802.58.11.00	--- In strips or rolls of a width exceeding 150 mm but not exceeding 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A2
4802.58.12.00	---- In strips or rolls of a width of 559 mm or more	0	A2
4802.58.91.00	---- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A2
4802.61.11.00	---- Of a width of 559 mm or more	0	A2
4802.61.19.00	---- Other	0	A2
4802.61.30.00	--- Carbonising base paper	0	A2
4802.62.10.00	--- In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A2
4802.62.30.00	--- Carbonising base paper	0	A2
4802.69.10.00	--- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A2
4802.69.20.00	--- Carbonising base paper	0	A2
4804.11.00.00	-- Unbleached	0	A2
4804.19.00.00	-- Other	0	A2
4804.21.00.00	-- Unbleached	0	A2
4804.29.00.00	-- Other	0	A2
4804.31.10.00	--- Match paper	0	A2
4804.39.10.00	--- Match paper	0	A2
4804.39.90.00	--- Other	0	A2
4804.42.00.00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process	0	A2
4804.49.00.00	-- Other	0	A2
4804.51.00.00	-- Unbleached	0	A2
4804.52.00.00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process	0	A2
4804.59.00.00	-- Other	0	A2
4805.11.00.00	-- Semi-chemical fluting paper	0	A2
4805.12.00.00	-- Straw fluting paper	0	A2
4805.19.00.00	-- Other	0	A2
4805.24.00.00	-- Weighing 150 g/m ² or less	0	A2
4805.25.90.00	--- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
4805.30.00.00	- Sulphite wrapping paper	0	A2
4805.40.00.00	- Filter paper and paperboard	0	A2
4805.50.00.00	- Felt paper and felt paperboard; wool paper and wool paperboard	0	A2
4805.91.00.00	- - Weighing 150 g/m ² or less	0	A2
4805.92.00.00	- - - Weighing more than 150 g/m ² but less than 225 g/m ²	0	A2
4805.93.90.00	- - - - Other	0	A2
4806.10.00.00	- Parchment paper and paperboard (Vegetable parchment)	0	A2
4806.20.00.00	- Greaseproof papers	0	A2
4806.30.00.00	- Tracing papers	0	A2
4806.40.00.00	- Glassine and other glazed transparent or translucent papers	0	A2
4807.00.90.00	- Other	0	A2
4808.90.00.00	- Other	0	A2
4809.20.00.00	- Self-copy paper	0	A2
4809.90.90.00	- - Other	0	A2
4810.13.11.00	- - - - Not printed, in rolls of a width exceeding 150 mm	0	A2
4810.13.30.00	- - - Graph paper for recording apparatus	0	A2
4810.13.91.00	- - - - In rolls of a width exceeding 150 mm	0	A2
4810.14.11.00	- - - - Not printed, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A2
4810.14.30.00	- - - Graph paper for recording apparatus	0	A2
4810.14.92.00	- - - - Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A2
4810.19.11.00	- - - Metallised paper weighing 150 g/m ² or less, not printed	0	A2
4810.19.19.00	- - - - Other	0	A2
4810.19.21.00	- - - - Metallised paper weighing 150 g/m ² or less, not printed	0	A2
4810.19.29.00	- - - - Other	0	A2
4810.19.33.00	- - - - Graph paper for recording apparatus	0	A2
4810.22.11.00	- - - - Graph paper for recording apparatus	0	A2
4810.22.12.00	- - - - Other, not printed	0	A2
4810.22.21.00	- - - - Graph paper for recording apparatus	0	A2
4810.29.19.00	- - - - Other	0	A2
4810.29.23.00	- - - - Graph paper for recording apparatus	0	A2
4810.31.10.00	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A2
4810.31.21.00	- - - - Graph paper for recording apparatus	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
4810.32.10.00	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A2
4810.32.21.00	---- Graph paper for recording apparatus	0	A2
4810.39.10.00	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A2
4810.39.21.00	---- Graph paper for recording apparatus	0	A2
4810.92.10.00	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A2
4810.92.21.00	---- Graph paper for recording apparatus	0	A2
4810.99.13.00	---- Metallised paper, not printed	0	A2
4810.99.19.00	---- Other	0	A2
4810.99.21.00	---- Graph paper for recording apparatus	0	A2
4811.10.10.00	-- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A2
4811.41.11.00	---- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A2
4811.51.11.00	---- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A2
4811.51.91.00	---- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A2
4811.59.91.00	---- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A2
4811.90.30.00	-- "Endless" paper	15	B2
4811.90.91.00	--- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A2
4812.00.00.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	0	A2
4813.10.00.00	- In the form of booklets or tubes	0	A2
4813.20.00.00	- In rolls of a width not exceeding 5 cm	0	A2
4813.90.00.00	- Other	0	A2
4816.20.00.00	- Self-copy paper	0	A2
4816.90.21.00	--- Heat transfer type	0	A2
4816.90.90.00	-- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
4818.90.10.00	-- For medical or surgical use	0	A2
4819.20.10.00	-- Multilayer paperboard boxes with plastic and aluminum sheets	0	A2
4819.30.10.00	-- Multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A2
4821.90.00.00	- Other	15	B2
4822.10.00.00	- Of a kind used for winding textile yarn	0	A2
4822.90.00.00	- Other	0	A2
4823.20.00.00	- Filter paper and paperboard	0	A2
4823.40.00.00	- Graph paper for recording apparatus	0	A2
4823.90.30.00	-- Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated	0	A2
4823.90.40.00	-- Artificial sausage casings	0	A2
4823.90.50.00	-- Electrical insulation paper	0	A2
4823.90.91.00	--- "Sticks" of rolled paper for confectionary	0	A2
4901.10.00.00	- In single sheets, whether or not folded	0	A2
4901.91.00.00	-- Dictionaries and encyclopaedias, and serial instalments thereof	0	A2
4901.99.00.00	-- Other	0	A2
4902.10.00.00	- Appearing at least four times a week	0	A2
4902.90.00.00	- Other	0	A2
4905.10.00.00	- Globes	0	A2
4905.91.00.00	-- In book form	0	A2
4905.99.00.00	-- Other	0	A2
4907.00.10.00	- Postage, revenue or similar stamps, stamp-impressed paper and similar	0	A2
4907.00.20.00	- Banknotes	0	A2
4908.10.00.00	- Transfers (decalcomanias), vitrifiable	0	A2
4911.10.10.00	-- Catalogues and leaflets with descriptions or illustrations for machines and appliances; catalogues and sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products	0	A2
4911.10.90.00	-- Other	15	B2
4911.99.10.00	--- Lottery scratch cards	0	A2
5001.00.00.00	SILKWORM COCOONS SUITABLE FOR REELING	0	A2
5002.00.00.00	RAW SILK (NOT THROWN)	0	A2
5003.00.00.00	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	0	A2
5101.11.00.00	-- Shorn wool	0	A2
5101.19.00.00	-- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
5101.21.00.00	-- Shorn wool	0	A2
5101.29.00.00	-- Other	0	A2
5101.30.00.00	- Carbonized	0	A2
5102.11.00.00	-- Of Kashmir (cashmere) goats	0	A2
5102.19.00.00	-- Other	0	A2
5102.20.00.00	- Coarse animal hair	0	A2
5103.10.00.00	- Noils of wool or of fine animal hair	0	A2
5103.20.00.00	- Other waste of wool or of fine animal hair	0	A2
5103.30.00.00	- Waste of coarse animal hair	0	A2
5104.00.00.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	0	A2
5105.10.00.00	- Carded wool	0	A2
5105.21.00.00	-- Combed wool in fragments	0	A2
5105.29.00.00	-- Other	0	A2
5105.31.00.00	-- Of Kashmir (cashmere) goats	0	A2
5105.39.00.00	-- Other	0	A2
5105.40.00.00	- Coarse animal hair, carded or combed	0	A2
5201.00.00.00	COTTON, NOT CARDED OR COMBED	0	A2
5202.10.00.00	- Yarn waste	0	A2
5202.91.00.00	-- Garnetted stock	0	A2
5202.99.00.00	-- Other	0	A2
5203.00.00.00	COTTON, CARDED OR COMBED	0	A2
5208.39.00.00	-- Other fabrics	10	A1
5209.42.10.00	-- - Weighing 400 g/m ² or more	0	A2
5301.10.00.00	- Flax, raw or retted	0	A2
5301.21.00.00	-- Broken or scutched	0	A2
5301.29.00.00	-- Other	0	A2
5301.30.00.00	- Flax tow and waste	0	A2
5302.10.00.00	- True hemp, raw or retted	0	A2
5302.90.00.00	- Other	0	A2
5303.10.10.00	-- Kenaf	0	A2
5303.10.90.00	-- Other	0	A2
5303.90.00.00	- Other	0	A2
5305.00.11.00	-- Cabuya and henequen	0	A2
5305.00.19.00	-- Other	0	A2
5305.00.21.00	-- Raw	0	A2
5305.00.29.00	-- Other	0	A2
5305.00.31.00	-- Raw	0	A2
5305.00.39.00	-- Other	0	A2
5305.00.90.00	- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
5401.10.10.00	-- Not put up for retail sale	5	A1
5401.10.20.00	-- Put up for retail sale	5	A1
5402.11.00.00	-- Of aramids	0	A2
5402.19.00.00	-- Other	0	A2
5402.20.00.00	- High tenacity yarn of polyesters	0	A2
5402.31.00.00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5	A1
5402.33.00.00	-- Of polyesters	0	A2
5402.39.00.00	-- Other	5	A1
5402.44.10.00	--- Of nylon or other polyamides	0	A2
5402.44.20.00	--- Of polyesters, partially oriented	0	A2
5402.45.00.00	-- Other, of nylon or other polyamides	0	A2
5402.46.00.00	-- Other, of partially oriented polyesters	0	A2
5402.47.00.00	-- Other, of polyesters	0	A2
5402.49.00.00	-- Other	5	A1
5403.10.00.00	- High tenacity yarn of viscose rayon	0	A2
5403.33.90.00	--- Other	0	A2
5404.19.10.00	--- Of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0.31 mm, for toothbrushes	0	A2
5407.10.00.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	0	A2
5407.73.10.00	--- Of a kind used in the manufacture of tyres, weighing 200 g/m ² or more	0	A2
5408.10.00.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	0	A2
5408.34.00.00	-- Printed	10	A1
5501.10.00.00	- Of nylon or other polyamides	0	A2
5501.20.00.00	- Of polyesters	0	A2
5501.30.00.00	- Acrylic or modacrylic	0	A2
5501.40.00.00	- Of polypropylene	0	A2
5501.90.00.00	- Other	0	A2
5502.10.00.00	- Of cellulose acetate	0	A2
5502.90.00.00	- Others	0	A2
5503.11.00.00	-- Of aramids	0	A2
5503.19.00.00	-- Other	0	A2
5503.20.00.00	- Of polyesters	0	A2
5503.30.00.00	- Acrylic or modacrylic	0	A2
5503.40.00.00	- Of polypropylene	0	A2
5503.90.00.00	- Other	0	A2
5504.10.00.00	- Of viscose rayon	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
5504.90.00.00	- Other	0	A2
5505.10.00.00	- Of synthetic fibers	0	A2
5505.20.00.00	- Of artificial fibers	0	A2
5506.10.00.00	- Of nylon or other polyamides	0	A2
5506.20.00.00	- Of polyesters	0	A2
5506.30.00.00	- Acrylic or modacrylic	0	A2
5506.40.00.00	- De polipropileno	0	A2
5506.90.00.00	- Other	0	A2
5507.00.00.00	ARTIFICIAL STAPLE FIBERS, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	A2
5508.10.10.00	-- Not put up for retail sale	5	A1
5508.10.20.00	-- Put up for retail sale	5	A1
5515.99.90.00	--- Other	10	A1
5601.21.19.00	---- Other	0	A2
5601.22.19.00	---- Other	0	A2
5602.90.10.00	-- Covered with thermoplastics, of a thickness exceeding 0.15 mm, weighing more than 350 g/m ²	0	A2
5602.90.20.00	-- Impregnated	0	A2
5603.11.00.00	-- Weighing not more than 25 g/m ²	0	A2
5603.12.00.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	0	A2
5603.13.00.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	0	A2
5603.14.00.00	-- Weighing more than 150 g/m ²	0	A2
5603.91.00.00	-- Weighing not more than 25 g/m ²	0	A2
5603.92.00.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	0	A2
5603.93.00.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	0	A2
5603.94.00.00	-- Weighing more than 150 g/m ²	0	A2
5604.90.10.00	-- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	0	A2
5605.00.00.00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	0	A2
5607.29.00.00	-- Other	15	A1
5607.49.00.00	-- Other	15	A1
5608.19.00.00	-- Other	15	A1
5705.00.00.00	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP	15	A1

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
5801.37.11.00	---- For closing by pressure ("Velcro")	0	A2
5801.37.29.00	---- Other	0	A2
5806.10.20.00	-- For closing by pressure ("Velcro")	0	A2
5902.10.00.00	- Of nylon or other polyamides	0	A2
5902.20.00.00	- Of polyesters	0	A2
5902.90.00.00	- Other	0	A2
5903.90.10.00	-- Fabrics with visible particles of thermoplastics on one or both sides (interlinings)	5	A1
5903.90.20.00	-- Other, of polyamides, of a density exceeding 35 yarns per cm ²	5	A1
5903.90.30.00	-- Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm	10	A1
5903.90.90.00	-- Other	10	A1
5904.10.00.00	- Linoleum	0	A2
5906.99.30.00	--- Rubberised nylon fabrics of the kind used in the manufacture of tyres	0	A2
5907.00.00.00	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	0	A2
5909.00.00.00	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS	0	A2
5910.00.00.00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL	0	A2
5911.10.00.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of the kind used for card clothing, and similar fabrics of the kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5	A1
5911.31.00.00	-- Weighing less than 650 g/m ²	0	A2
5911.32.00.00	-- Weighing 650 g/m ² or more	0	A2
5911.40.00.00	- Straining cloth and thick cloth of the kind used in oil presses or the like, including that of human hair	0	A2
5911.90.00.00	- Other	0	A2
6002.40.11.00	--- Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for edging	0	A2
6005.35.20.00	--- Dyed	10	A1

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
6005.37.00.00	-- Others, dyed	10	A1
6005.90.10.00	-- Of wool or fine animal hair	10	A1
6005.90.90.00	-- Other	10	A1
6006.90.00.00	- Other	10	A1
6103.42.00.00	-- Of cotton	15	A1
6104.63.00.00	-- Of synthetic fibers	15	A1
6105.20.00.00	- Of man-made fibers	15	A1
6106.20.00.00	- Of man-made fibers	15	A1
6108.22.00.00	-- Of man-made fibers	15	A1
6108.29.00.00	-- Of other textile materials	15	A1
6109.10.00.00	- Of cotton	15	A1
6110.30.00.00	- Of man-made fibers	15	A1
6111.20.00.00	- Of cotton	15	A1
6111.30.00.00	- Of synthetic fibers	15	A1
6112.31.00.00	-- Of synthetic fibers	15	A1
6112.41.00.00	-- Of synthetic fibers	15	A1
6115.10.10.00	-- Stockings for varicose veins	0	A2
6117.10.00.00	- Shawls, scarves, mufflers, mantillas, veils and the like	15	A1
6117.80.10.00	-- Kneepads and shin guards, other than for sports	0	A2
6201.99.00.00	-- Of other textile materials	15	A1
6203.39.00.00	-- Of other textile materials	15	A1
6204.43.00.00	-- Of synthetic fibers	15	A1
6204.44.00.00	-- Of artificial fibers	15	A1
6204.49.00.00	-- Of other textile materials	15	A1
6204.53.00.00	-- Of synthetic fibers	15	A1
6204.69.00.00	-- Of other textile materials	15	A1
6205.90.90.00	-- Other	15	A1
6206.10.00.00	- Of silk or silk waste	15	A1
6206.40.00.00	- Of man-made fibers	15	A1
6206.90.00.00	- Of other textile materials	15	A1
6209.90.90.00	-- Other	15	A1
6210.10.10.00	-- Disposable sterilised overalls	0	A2
6210.40.00.00	- Other men's or boys' garments	15	A1
6214.90.00.00	- Of other textile materials	15	A1
6217.10.00.00	- Clothing accessories	15	A1
6302.10.00.00	- Bed linen, knitted or crocheted	15	A1
6302.21.00.00	-- Of cotton	15	A1
6302.22.00.00	-- Of man-made fibers	15	A1
6302.39.00.00	-- Of other textile materials	15	A1
6302.59.90.00	--- Other	15	A1

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
6307.20.00.00	- Life jackets and lifebelts	0	A2
6307.90.10.00	-- Safety belts	0	A2
6307.90.20.00	-- Disposable masks	0	A2
6307.90.30.00	-- Safety reflective strip	0	A2
6307.90.90.00	-- Other	15	A1
6310.90.10.00	-- Containing 80 % or more by weight of polyesters	0	A2
6310.90.20.00	-- Containing 80 % or more by weight of acrylic fibers	0	A2
6404.19.10.00	--- Overshoes with outer soles of plastics	0	A2
6406.90.12.00	--- Birch wood shanks, made on the basis of pressure and heat	0	A2
6406.90.19.00	--- Other	0	A2
6504.00.00.00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	15	A1
6506.10.10.00	-- Of plastics, whether or not reinforced with glass fibers or other materials	15	A1
6506.99.90.00	--- Other	15	A1
6507.00.00.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	5	A1
6802.21.00.00	-- Marble, travertine and alabaster	15	A1
6802.99.00.00	-- Other stone	15	A1
6804.10.00.00	- Millstones and grindstones for milling, grinding or pulping	0	A2
6804.21.00.00	-- Of agglomerated synthetic or natural diamond	0	A2
6804.22.00.00	-- Of other agglomerated abrasives or of ceramics	0	A2
6804.23.00.00	-- Of natural stone	0	A2
6804.30.00.00	- Hand sharpening or polishing stones	0	A2
6806.10.00.00	- Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls	0	A2
6806.20.00.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0	A2
6806.90.00.00	- Other	0	A2
6809.11.00.00	-- Faced or reinforced with paper or paperboard only	0	A2
6810.19.00.00	-- Other	15	A1
6812.80.10.00	-- Clothing, clothing accessories, footwear and headgear	5	A1
6812.80.20.00	-- Paper, millboard and felt	0	A2
6812.80.30.00	-- Compressed fiber jointing, in sheets or rolls	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
6812.80.91.00	-- Fabricated crocidolite fibers; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	0	A2
6812.80.92.00	--- Yarn and thread	0	A2
6812.80.93.00	--- Cords and string, whether or not plaited	0	A2
6812.92.00.00	-- Paper, millboard and felt	0	A2
6812.93.00.00	-- Compressed asbestos fiber jointing, in sheets or rolls	0	A2
6812.99.10.00	--- Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	0	A2
6812.99.20.00	--- Yarn and thread	0	A2
6812.99.30.00	--- Cords and string, whether or not plaited	0	A2
6813.20.10.00	-- Brake linings and pads	0	A2
6813.20.90.00	-- Other	0	A2
6813.81.00.00	-- Brake linings and pads	0	A2
6813.89.00.00	-- Other	0	A2
6815.10.00.00	- Non-electrical articles of graphite or other carbon	0	A2
6815.20.00.00	- Articles of peat	0	A2
6815.91.00.00	-- Containing magnesite, dolomite or chromite	0	A2
6815.99.00.00	-- Other	0	A2
6901.00.00.00	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS	0	A2
6902.10.00.00	- Containing by weight, singly or together, more than 50 % of the elements Mg (magnesium), Ca (calcium) or Cr (chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr ₂ O ₃ (chromium oxide)	0	A2
6902.20.00.00	- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	0	A2
6902.90.00.00	- Other	0	A2
6903.10.00.00	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	0	A2
6903.20.00.00	- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	0	A2
6903.90.00.00	- Other	0	A2
6909.11.00.00	-- Of porcelain or china	0	A2
6909.12.00.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	0	A2
6909.19.00.00	-- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
6912.00.10.00	- Tableware and kitchenware of earthenware	15	B2
6913.90.00.00	- Other	15	B2
6914.90.00.00	- Other	15	B2
7001.00.00.00	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS	0	A2
7002.10.00.00	- Balls	0	A2
7002.20.00.00	- Rods	0	A2
7002.31.00.00	-- Of quartz or other fused silica	0	A2
7002.32.00.00	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A2
7002.39.00.00	-- Other	0	A2
7003.12.00.00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	A2
7003.19.00.00	-- Other	0	A2
7003.20.00.00	- Wired sheets	0	A2
7003.30.00.00	- Profiles	0	A2
7004.20.00.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	A2
7004.90.00.00	- Other glass	0	A2
7005.10.00.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	0	A2
7005.21.00.00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	0	A2
7005.29.10.00	--- Float glass	0	A2
7005.29.90.00	--- Other	0	A2
7005.30.00.00	- Wired glass	0	A2
7007.11.10.00	--- Flat	5	A1
7007.11.90.00	-- Other	5	A1
7007.29.00.00	-- Other	5	A1
7009.10.00.00	- Rear-view mirrors for vehicles	0	A2
7009.92.00.00	-- Framed	15	A1
7010.10.00.00	- Ampoules	0	A2
7010.20.00.00	- Stoppers, lids and other closures	0	A2
7010.90.43.00	--- Borosilicate flasks	0	A2
7011.10.00.00	- For electric lighting	0	A2
7011.20.00.00	- For cathode-ray tubes	0	A2
7011.90.00.00	- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
7013.49.00.00	-- Other	15	A1
7013.99.00.00	-- Other	15	A1
7014.00.10.00	- Signalling glassware	0	A2
7014.00.20.00	- Optical elements	0	A2
7015.10.00.00	- Glasses for corrective spectacles	0	A2
7015.90.00.00	- Other	0	A2
7017.10.00.00	- Of quartz or other fused silica	0	A2
7017.20.00.00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A2
7017.90.00.00	- Other	0	A2
7018.20.00.00	- Glass microspheres not exceeding 1 mm in diameter	0	A2
7019.11.00.00	-- Chopped strands, of a length of not more than 50 mm	0	A2
7019.12.00.00	-- Rovings	0	A2
7019.19.00.00	-- Other	0	A2
7019.31.00.00	-- Mats	0	A2
7019.32.00.00	-- Thin sheets (voiles)	0	A2
7019.39.00.00	-- Other	0	A2
7019.40.00.00	- Woven fabrics of rovings	0	A2
7019.51.00.00	-- Of a width not exceeding 30 cm	0	A2
7019.52.00.00	-- 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	0	A2
7019.59.00.00	-- Other	0	A2
7019.90.00.00	- Other	0	A2
7020.00.10.00	- Glass inners for vacuum flasks or for other vacuum vessels	0	A2
7020.00.91.00	---- Quartz reactor tubes and support designed for insertion into diffusion and oxidation furnaces for the production of discs (wafers) semiconductor	0	A2
7102.21.00.00	-- Unworked or simply sawn, cleaved or bruted	0	A2
7102.29.00.00	-- Other	0	A2
7102.31.00.00	-- Unworked or simply sawn, cleaved or bruted	5	A1
7103.99.00.00	-- Other	5	A1
7108.12.00.00	-- Other unwrought forms	5	A1
7108.13.00.00	-- Other semi-manufactured forms	5	A1
7108.20.00.00	- Monetary	5	A1
7110.11.00.00	-- Unwrought or in powder form	0	A2
7110.19.00.00	-- Other	0	A2
7110.21.00.00	-- Unwrought or in powder form	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
7110.29.00.00	-- Other	0	A2
7110.31.00.00	-- Unwrought or in powder form	0	A2
7110.39.00.00	-- Other	0	A2
7110.41.00.00	-- Unwrought or in powder form	0	A2
7110.49.00.00	-- Other	0	A2
7112.30.00.00	- Ash containing precious metal or precious-metal compounds	0	A2
7112.91.00.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0	A2
7112.92.00.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0	A2
7112.99.00.00	-- Other	0	A2
7113.11.00.00	-- Of silver, whether or not plated or clad with other precious metal	15	A1
7113.19.00.00	-- Of other precious metal, whether or not plated or clad with precious metal	15	A1
7114.11.00.00	-- Of silver, whether or not plated or clad with other precious metal	15	A1
7114.20.00.00	- Of base metal clad with precious metal	15	A1
7115.10.00.00	- Catalysts in the form of wire cloth or grill, of platinum	0	A2
7117.19.00.00	-- Other	15	A1
7117.90.00.00	- Other	15	A1
7201.10.00.00	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	0	A2
7201.20.00.00	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	0	A2
7201.50.00.00	- Alloy pig iron; spiegeleisen	0	A2
7202.11.00.00	-- Containing by weight more than 2 % of carbon	0	A2
7202.19.00.00	-- Other	0	A2
7202.21.00.00	-- Containing by weight more than 55 % of silicon	0	A2
7202.29.00.00	-- Other	0	A2
7202.30.00.00	- Ferro-silico-manganese	0	A2
7202.41.00.00	-- Containing by weight more than 4 % of carbon	0	A2
7202.49.00.00	-- Other	0	A2
7202.50.00.00	- Ferro-silico-chromium	0	A2
7202.60.00.00	- Ferro-nickel	0	A2
7202.70.00.00	- Ferro-molybdenum	0	A2
7202.80.00.00	- Ferro-tungsten and ferro-silico-tungsten	0	A2
7202.91.00.00	-- Ferro-titanium and ferro-silico-titanium	0	A2
7202.92.00.00	-- Ferro-vanadium	0	A2
7202.93.00.00	-- Ferro-niobium	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
7202.99.00.00	-- Other	0	A2
7203.10.00.00	- Ferrous products obtained by direct reduction of iron ore	0	A2
7203.90.00.00	- Other	0	A2
7204.10.00.00	- Waste and scrap of cast iron	0	A2
7204.21.00.00	-- Of stainless steel	0	A2
7204.29.00.00	-- Other	0	A2
7204.30.00.00	- Waste and scrap of tinned iron or steel	0	A2
7204.41.00.00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0	A2
7204.49.00.00	-- Other	0	A2
7204.50.00.00	- Remelting scrap ingots	0	A2
7205.10.00.00	- Granules	0	A2
7205.21.00.00	-- Of alloy steel	0	A2
7205.29.00.00	-- Other	0	A2
7206.10.00.00	- Ingots	0	A2
7206.90.00.00	- Other	0	A2
7207.11.00.00	-- Of rectangular or square cross-section, the width measuring less than twice the thickness	0	A2
7207.12.00.00	-- Other, of rectangular (other than square) cross-section	0	A2
7207.19.00.00	-- Other	0	A2
7207.20.00.00	- Containing by weight 0.25 % or more of carbon	0	A2
7208.10.00.00	- In coils, not further worked than hot-rolled, with patterns in relief	0	A2
7208.25.00.00	-- Of a thickness of 4.75 mm or more	0	A2
7208.26.00.00	-- Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A2
7208.27.00.00	-- Of a thickness of less than 3 mm	0	A2
7208.36.00.00	-- Of a thickness exceeding 10 mm	0	A2
7208.37.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A2
7208.38.00.00	-- Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A2
7208.39.00.00	-- Of a thickness of less than 3 mm	0	A2
7208.40.00.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	0	A2
7208.51.00.00	-- Of a thickness exceeding 10 mm	0	A2
7208.52.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A2
7208.53.00.00	-- Of a thickness of 3 mm or more but not exceeding	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
	4.75 mm		
7208.54.10.00	- - - Of a width not exceeding 990 mm, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese	0	A2
7208.54.90.00	- - - Other	0	A2
7208.90.00.00	- Other	0	A2
7209.15.00.00	- - Of a thickness of 3 mm or more	0	A2
7209.16.00.00	- - Of a thickness exceeding 1 mm but less than 3 mm	0	A2
7209.17.00.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	A2
7209.18.00.00	- - Of a thickness of less than 0.5 mm	0	A2
7209.25.00.00	- - Of a thickness of 3 mm or more	0	A2
7209.26.00.00	- - Of a thickness exceeding 1 mm but less than 3 mm	0	A2
7209.27.00.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	A2
7209.28.00.00	- - Of a thickness of less than 0.5 mm	0	A2
7209.90.00.00	- Other	0	A2
7210.11.00.00	- - Of a thickness of 0.5 mm or more	0	A2
7210.12.00.00	- - Of a thickness of less than 0.5 mm	0	A2
7210.20.00.00	- Plated or coated with lead, including terne-plate	0	A2
7210.30.00.00	- Electrolytically plated or coated with zinc	0	A2
7210.49.90.00	- - - Other	0	A2
7210.50.00.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	0	A2
7210.61.90.00	- - - Other	0	A2
7210.69.90.00	- - - Other	0	A2
7210.70.90.00	- - Other	0	A2
7210.90.00.00	- Other	0	A2
7211.13.00.00	- - 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	0	A2
7211.14.10.00	- - - Containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese	0	A2
7211.14.90.00	- - - Other	0	A2
7211.19.10.00	- - - In coils, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese	0	A2
7211.19.90.00	- - - Other	0	A2
7211.23.00.00	- - Containing by weight less than 0.25 % of carbon	0	A2
7211.29.00.00	- - Other	0	A2
7211.90.00.00	- Other	0	A2
7212.10.00.00	- Plated or coated with tin	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
7212.20.00.00	- Electrolytically plated or coated with zinc	0	A2
7212.30.90.00	-- Other	0	A2
7212.40.90.00	-- Other	0	A2
7212.50.00.00	- Otherwise plated or coated	0	A2
7212.60.00.00	- Clad	0	A2
7213.20.00.00	- Other, of free-cutting steel	0	A2
7213.91.20.00	--- Containing less than 0.6 % by weight of carbon	0	A2
7213.99.20.00	--- Containing less than 0.6 % by weight of carbon	0	A2
7215.10.00.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	0	A2
7215.50.00.00	- Other, not further worked than cold-formed or cold-finished	0	A2
7215.90.00.00	- Other	0	A2
7216.31.90.00	--- Other	0	A2
7216.32.00.00	-- I sections	0	A2
7216.33.00.00	-- H sections	0	A2
7216.40.00.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	0	A2
7216.50.00.00	- Other sections, not further worked than hot-rolled, hot-drawn or extruded	0	A2
7217.10.20.00	-- Containing by weight 0.25 % or more but less than 0.6 % of carbon	0	A2
7217.10.31.00	--- Pre-stressed	0	A2
7217.20.11.00	--- Plated or coated with zinc, of circular cross-section of a diameter of 0.22 mm or more but not more than 0.24 mm	0	A2
7217.20.12.00	--- Electrolytically galvanized (electrogalvanization), of a diameter of 0.50 mm or more but less than 1.4 mm	0	A2
7217.30.31.00	--- Plated or coated with copper	0	A2
7218.10.00.00	- Ingots or other primary forms	0	A2
7218.91.00.00	-- Of rectangular cross-section	0	A2
7218.99.00.00	-- Other	0	A2
7219.11.00.00	-- Of a thickness exceeding 10 mm	0	A2
7219.12.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A2
7219.13.00.00	-- Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A2
7219.14.00.00	-- Of a thickness of less than 3 mm	0	A2
7219.21.00.00	-- Of a thickness exceeding 10 mm	0	A2
7219.22.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A2
7219.23.00.00	-- Of a thickness of 3 mm or more but not exceeding	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
	4.75 mm		
7219.24.00.00	-- Of a thickness of less than 3 mm	0	A2
7219.31.00.00	-- Of a thickness of 4.75 mm or more	0	A2
7219.32.00.00	-- Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A2
7219.33.00.00	-- Of a thickness exceeding 1 mm but less than 3 mm	0	A2
7219.34.00.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	A2
7219.35.00.00	-- Of a thickness of less than 0.5 mm	0	A2
7219.90.00.00	- Other	0	A2
7220.11.00.00	-- Of a thickness of 4.75 mm or more	0	A2
7220.12.00.00	-- Of a thickness of less than 4.75 mm	0	A2
7220.20.00.00	- Not further worked than cold-rolled (cold-reduced)	0	A2
7220.90.00.00	- Other	0	A2
7221.00.00.00	WIRE RODS OF STAINLESS STEEL	0	A2
7222.11.00.00	-- Of circular cross-section	0	A2
7222.19.00.00	-- Other	0	A2
7222.20.00.00	- Bars, not further worked than cold-formed or cold-finished	0	A2
7222.30.00.00	- Other bars	0	A2
7222.40.00.00	- Profiles	0	A2
7223.00.00.00	WIRE OF STAINLESS STEEL	0	A2
7224.10.00.00	- Ingots or other primary forms	0	A2
7224.90.00.00	- Other	0	A2
7225.11.00.00	-- Grain-oriented	0	A2
7225.19.00.00	-- Other	0	A2
7225.30.00.00	- Other, not further worked than hot-rolled, in coils	0	A2
7225.40.00.00	- Other, not further worked than hot-rolled, not in coils	0	A2
7225.50.00.00	- Other, not further worked than cold-rolled (cold-reduced)	0	A2
7225.91.00.00	-- Electrolytically plated or coated with zinc	0	A2
7225.92.00.00	-- Otherwise plated or coated with zinc	0	A2
7225.99.00.00	-- Other	0	A2
7226.11.00.00	-- Grain-oriented	0	A2
7226.19.00.00	-- Other	0	A2
7226.20.00.00	- Of high-speed steel	0	A2
7226.91.00.00	-- Not further worked than hot-rolled	0	A2
7226.92.00.00	-- Not further worked than cold-rolled (cold-reduced)	0	A2
7226.99.10.00	--- Plated or coated with zinc, excluding electrolytically plated or coated	0	A2
7226.99.90.00	--- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
7227.10.00.00	- Of high-speed steel	0	A2
7227.20.00.00	- Of silico-manganese steel	0	A2
7227.90.00.00	- Others	0	A2
7228.10.00.00	- Bars and rods, of high-speed steel	0	A2
7228.20.00.00	- Bars and rods, of silico-manganese steel	0	A2
7228.30.00.00	- Other bars not further worked than hot-rolled or extruded	0	A2
7228.40.00.00	- Other bars and rods, not further worked than forged	0	A2
7228.50.00.00	- Other bars, simply obtained or cold-finished	0	A2
7228.60.00.00	- Other bars and rods	0	A2
7228.70.00.00	- Profiles	0	A2
7228.80.00.00	- Hollow drill bars and rods	0	A2
7229.20.00.00	- Of silico-manganese steel	0	A2
7229.90.10.00	-- Of high-speed steel	0	A2
7229.90.90.00	-- Other	0	A2
7301.10.00.00	- Sheet piling	0	A2
7302.10.00.00	- Rails	0	A2
7302.30.00.00	- Switch blades, crossing frogs, point rods and other crossing pieces	0	A2
7302.40.00.00	- Fishplates and sole plates	0	A2
7302.90.00.00	- Other	0	A2
7304.11.00.00	-- Of stainless steel	0	A2
7304.19.00.00	-- Other	0	A2
7304.22.00.00	-- Drill pipe of stainless steel	0	A2
7304.23.00.00	-- Other drill pipe	0	A2
7304.24.00.00	-- Other, of stainless steel	0	A2
7304.29.00.00	-- Other	0	A2
7304.31.00.00	-- Cold-drawn or cold-rolled (cold-reduced)	0	A2
7304.39.00.00	-- Other	0	A2
7304.41.00.00	-- Cold-drawn or cold-rolled (cold-reduced)	0	A2
7304.49.00.00	-- Other	0	A2
7304.51.00.00	-- Cold-drawn or cold-rolled (cold-reduced)	0	A2
7304.59.00.00	-- Other	0	A2
7304.90.00.00	- Other	0	A2
7305.11.00.00	-- Longitudinally submerged arc welded	0	A2
7305.12.00.00	-- Other, longitudinally welded	0	A2
7305.19.00.00	-- Other	0	A2
7305.20.00.00	- Casing of the kind used in drilling for oil or gas	0	A2
7306.11.00.00	-- Welded, of stainless steel	0	A2
7306.19.00.00	-- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
7306.21.00.00	-- Welded, of stainless steel	0	A2
7306.29.00.00	-- Other	0	A2
7306.40.00.00	- Other, welded, of circular cross-section, of stainless steel	0	A2
7306.50.00.00	- Other, welded, of circular cross-section, of other alloy steel	0	A2
7306.90.00.00	- Other	0	A2
7307.19.00.00	-- Other	5	A1
7307.22.00.00	-- Threaded elbows, bends and sleeves	5	A1
7307.29.00.00	-- Other	5	A1
7307.91.00.00	-- Flanges	5	A1
7307.92.00.00	-- Threaded elbows, bends and sleeves	10	A1
7307.99.00.00	-- Other	5	A1
7308.20.00.00	- Towers and lattice masts	5	A1
7308.90.00.00	- Other	10	A1
7310.29.10.00	--- Barrel-shaped stainless steel container, varnished internally, with lid and plastic dispenser, of a capacity of 5 litres	0	A2
7311.00.11.00	-- For packaging acetylene	0	A2
7311.00.19.00	-- Other	10	A1
7311.00.90.00	- Other	0	A2
7312.10.00.00	- Cables	0	A2
7312.90.00.00	- Other	0	A2
7314.12.00.00	-- Endless bands for machinery, of stainless steel	0	A2
7314.14.00.00	-- Other woven cloth, of stainless steel	0	A2
7315.11.00.00	-- Roller chain	0	A2
7315.12.00.00	-- Other chain	0	A2
7315.19.00.00	-- Parts	0	A2
7315.20.00.00	- Skid chain	0	A2
7315.81.00.00	-- Stud-link	0	A2
7315.82.00.00	-- Other, welded link	0	A2
7315.89.00.00	-- Other	0	A2
7315.90.00.00	- Other parts	0	A2
7316.00.00.00	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	0	A2
7318.14.00.00	-- Self-tapping screws	5	A1
7318.15.00.00	-- Other screws and bolts, whether or not with their nuts or washers	5	A1
7318.16.00.00	-- Nuts	5	A1
7318.19.00.00	-- Other	5	A1
7318.21.00.00	-- Spring washers and other lock washers	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
7318.22.00.00	-- Other washers	0	A2
7318.23.00.00	-- Rivets	0	A2
7318.24.00.00	-- Cotters and cotter pins	0	A2
7318.29.00.00	-- Other	0	A2
7319.40.10.00	-- Safety pins	0	A2
7319.40.90.00	-- Other	0	A2
7319.90.10.00	-- Sewing, darning or embroidery needles	0	A2
7319.90.90.00	-- Other	0	A2
7320.20.00.00	- Helical springs	10	B1
7320.90.00.00	- Other	0	A2
7321.81.00.00	-- For gas fuel or for both gas and other fuels	10	B2
7321.89.10.00	--- For solid fuels	10	B2
7321.89.90.00	--- Other	10	B2
7322.11.00.00	-- Of cast iron	0	A2
7322.19.00.00	-- Other	0	A2
7322.90.00.00	- Other	0	A2
7323.99.90.00	--- Other	15	B2
7324.90.00.00	- Other, including parts	15	B2
7325.10.00.00	- Of non-malleable cast iron	10	B2
7325.91.00.00	-- Grinding balls and similar articles for mills	0	A2
7326.11.00.00	-- Grinding balls and similar articles for mills	0	A2
7326.20.10.00	-- Traps for animals	5	A1
7326.20.20.00	-- Gabions	0	A2
7326.20.30.00	-- Quick-fit hooks with swivels	0	A2
7326.20.40.00	-- Bands of longitudinally bonded wire filaments with varnish or paint, of a width of 93.00 mm or more, of a thickness of 1.45 mm or more, including varnish or paint	0	A2
7326.20.90.00	-- Other	10	A1
7326.90.00.00	- Other	0	A2
7401.00.10.00	- Copper mattes	0	A2
7401.00.20.00	- Cement copper (precipitated copper)	0	A2
7402.00.00.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	0	A2
7403.11.00.00	-- Cathodes and sections of cathodes	0	A2
7403.12.00.00	-- Wire-bars	0	A2
7403.13.00.00	-- Billets	0	A2
7403.19.00.00	-- Other	0	A2
7403.21.00.00	-- Copper-zinc base alloys (brass)	0	A2
7403.22.00.00	-- Copper-tin base alloys (bronze)	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
7403.29.10.00	--- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A2
7403.29.90.00	--- Other	0	A2
7404.00.00.00	COPPER WASTE AND SCRAP	0	A2
7405.00.00.00	MASTER ALLOYS OF COPPER	0	A2
7406.10.00.00	- Powders of non-lamellar structure	0	A2
7406.20.00.00	- Powders of lamellar structure; flakes	0	A2
7407.10.00.00	- Of refined copper	0	A2
7407.21.00.00	-- Copper-zinc base alloys (brass)	0	A2
7407.29.10.00	--- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A2
7407.29.90.00	--- Other	0	A2
7408.11.00.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	0	A2
7408.19.10.00	--- Of electrolytic copper	0	A2
7408.19.90.00	--- Other	0	A2
7408.21.00.00	-- Copper-zinc base alloys (brass)	0	A2
7408.22.00.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A2
7408.29.00.00	-- Other	0	A2
7409.11.00.00	-- In coils	0	A2
7409.19.00.00	-- Other	0	A2
7409.21.00.00	-- In coils	0	A2
7409.29.00.00	-- Other	0	A2
7409.31.00.00	-- In coils	0	A2
7409.39.00.00	-- Other	0	A2
7409.40.00.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A2
7409.90.00.00	- Of other copper alloys	0	A2
7410.11.00.00	-- Of refined copper	0	A2
7410.12.00.00	-- Of copper alloys	0	A2
7410.21.00.00	-- Of refined copper	0	A2
7410.22.00.00	-- Of copper alloys	0	A2
7411.10.00.00	- Of refined copper	0	A2
7411.21.00.00	-- Copper-zinc base alloys (brass)	0	A2
7411.22.00.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A2
7411.29.00.00	-- Other	0	A2
7412.10.00.00	- Of refined copper	0	A2
7412.20.00.00	- Of copper alloys	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
7413.00.90.00	- Other	0	A2
7415.10.00.00	- Nails and tacks, drawing pins, staples and similar articles	0	A2
7415.21.00.00	-- Washers (including spring washers)	0	A2
7415.29.00.00	-- Other	0	A2
7415.33.00.00	-- Screws; bolts and nuts	0	A2
7415.39.00.00	-- Other	0	A2
7418.10.30.00	-- Handles	0	A2
7418.20.00.00	- Sanitary ware and parts thereof	15	A1
7419.10.00.00	- Chain and parts thereof	0	A2
7419.99.10.00	--- Containers for compressed or liquefied gas	0	A2
7419.99.20.00	--- Anodes of copper or of copper alloys for electroplating	0	A2
7419.99.39.00	---- Other	0	A2
7419.99.40.00	--- Copper springs	0	A2
7501.10.00.00	- Nickel mattes	0	A2
7501.20.00.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0	A2
7502.10.00.00	- Nickel, not alloyed	0	A2
7502.20.00.00	- Nickel alloys	0	A2
7503.00.00.00	NICKEL WASTE AND SCRAP	0	A2
7504.00.00.00	NICKEL POWDERS AND FLAKES	0	A2
7505.11.00.00	-- Of nickel, not alloyed	0	A2
7505.12.00.00	-- Of nickel alloys	0	A2
7505.21.00.00	-- Of nickel, not alloyed	0	A2
7505.22.00.00	-- Of nickel alloys	0	A2
7506.10.00.00	-- Of nickel, not alloyed	0	A2
7506.20.00.00	-- Of nickel alloys	0	A2
7507.11.00.00	-- Of nickel, not alloyed	0	A2
7507.12.00.00	-- Of nickel alloys	0	A2
7507.20.00.00	- Tube or pipe fittings	0	A2
7508.10.00.00	- Cloth, grill and netting, of nickel wire	0	A2
7508.90.00.00	- Other	0	A2
7601.10.00.00	- Aluminium, not alloyed	0	A2
7601.20.00.00	- Aluminium alloys	0	A2
7602.00.00.00	ALUMINIUM WASTE AND SCRAP	0	A2
7603.10.00.00	- Powders of non-lamellar structure	0	A2
7603.20.00.00	- Powders of lamellar structure; flakes	0	A2
7604.10.10.00	-- Profiles	10	A1
7604.21.00.00	-- Hollow profiles	10	A1
7604.29.10.00	--- Profiles	10	A1

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
7604.29.90.00	--- Other	5	A1
7605.11.00.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	0	A2
7605.19.90.00	--- Other	0	A2
7605.21.00.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	0	A2
7606.12.10.00	--- Containing more than 3 % of magnesium (AA 5154 and AA 5086 types)	0	A2
7606.12.20.00	--- Embossed strip in rolls of a thickness not exceeding 1.25 mm and a width of 110 cm of alloy 1100	0	A2
7606.12.91.00	---- 'Pilferproof surface 620' strip, containing not more than 98.7 % of aluminium, lacquered on one side, covered with a thermo-setting resin on the other, of a thickness exceeding 0.2 mm but not exceeding 0.25 mm	0	A2
7606.12.92.00	--- Containing 0.8 % or more of magnesium, of a thickness not exceeding 0.315 mm, in coils (rolls) of a width less than 1900 mm (alloy 3000 series)	0	A2
7606.91.10.00	-- Discs, whether or not perforated, with a diameter not exceeding 45 mm	0	A2
7606.91.90.00	--- Other	0	A2
7606.92.00.00	-- Of aluminium alloys	0	A2
7607.11.30.00	--- Of a thickness not exceeding 0.025 mm, smooth, heat-treated, with not more than 80 perforations per m ² , in rolls	0	A2
7607.11.90.00	--- Other	0	A2
7607.19.20.00	--- Coated with polypropylene, in rolls of a width not exceeding 30 cm	0	A2
7607.19.31.00	---- Of a thickness less than 0.019 mm	5	A1
7607.19.39.00	---- Other	10	A1
7607.19.90.00	--- Other	0	A2
7607.20.11.00	--- Not printed	0	A2
7607.20.12.00	--- Printed	10	A1
7607.20.20.00	-- Backed with paper(other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0.23 mm	10	A1
7607.20.90.00	-- Other	0	A2
7608.10.10.00	-- Ferrules for pencils	0	A2
7608.20.10.00	-- Welded tubes and pipes of an external diameter exceeding 50 mm	10	A1
7608.20.20.00	-- Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
7608.20.90.00	-- Other	10	A1
7609.00.00.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES)	0	A2
7610.90.00.00	- Other	15	A1
7612.90.10.00	-- Seamless tubular containers	0	A2
7612.90.20.00	-- Milk churns	0	A2
7613.00.10.00	- For a working pressure not exceeding 25 kg/cm2	5	A1
7613.00.90.00	- Other	0	A2
7616.10.00.00	- Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	0	A2
7616.99.10.00	--- Chain and parts thereof	0	A2
7616.99.20.00	--- Blunt staples	0	A2
7616.99.90.00	--- Other	10	A1
7801.10.00.00	- Refined lead	0	A2
7801.91.00.00	-- Containing by weight antimony as the principal other element	0	A2
7801.99.00.00	-- Other	0	A2
7802.00.00.00	LEAD WASTE AND SCRAP	0	A2
7804.11.00.00	-- Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0.2 mm	0	A2
7804.19.00.00	-- Other	0	A2
7804.20.00.00	- Powders and flakes	0	A2
7901.11.00.00	-- Containing by weight 99.99 % or more of zinc	0	A2
7901.12.00.00	-- Containing by weight less than 99.99 % of zinc	0	A2
7901.20.00.00	- Zinc alloys	0	A2
7902.00.00.00	ZINC WASTE AND SCRAP	0	A2
7903.10.00.00	- Zinc dust	0	A2
7903.90.00.00	- Other	0	A2
7904.00.00.00	ZINC BARS, RODS, PROFILES AND WIRE	0	A2
7905.00.00.00	ZINC PLATES, SHEETS, STRIP AND FOIL	0	A2
7907.00.10.00	- Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	0	A2
7907.00.90.00	- Other	0	A2
8001.10.00.00	- Tin, not alloyed	0	A2
8001.20.00.00	- Tin alloys	0	A2
8002.00.00.00	TIN WASTE AND SCRAP	0	A2
8003.00.00.00	TIN BARS, RODS, PROFILES AND WIRE	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8007.00.10.00	- Tin plates, sheets, strips and 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; powders and flakes	0	A2
8007.00.20.00	- Tin tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	0	A2
8007.00.90.00	- Other	0	A2
8101.10.00.00	- Powder	0	A2
8101.94.00.00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	0	A2
8101.96.00.00	-- Wire	0	A2
8101.97.00.00	-- Waste and scrap	0	A2
8101.99.00.00	-- Other	0	A2
8102.10.00.00	- Powder	0	A2
8102.94.00.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	0	A2
8102.95.00.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strips and foil	0	A2
8102.96.00.00	-- Wire	0	A2
8102.97.00.00	-- Waste and scrap	0	A2
8102.99.00.00	-- Other	0	A2
8103.20.00.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powder	0	A2
8103.30.00.00	- Waste and scrap	0	A2
8103.90.00.00	- Other	0	A2
8104.11.00.00	-- Containing at least 99.8 % by weight of magnesium	0	A2
8104.19.00.00	-- Other	0	A2
8104.20.00.00	- Waste and scrap	0	A2
8104.30.00.00	- Raspings, turnings and granules, graded according to size; powders	0	A2
8104.90.00.00	- Other	0	A2
8105.20.00.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0	A2
8105.30.00.00	- Waste and scrap	0	A2
8105.90.00.00	- Other	0	A2
8106.00.00.00	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A2
8107.20.00.00	- Unwrought cadmium; powders	0	A2
8107.30.00.00	- Waste and scrap	0	A2
8107.90.00.00	- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8108.20.00.00	- Unwrought titanium; powders	0	A2
8108.30.00.00	- Waste and scrap	0	A2
8108.90.00.00	- Other	0	A2
8109.20.00.00	- Unwrought zirconium; powders	0	A2
8109.30.00.00	- Waste and scrap	0	A2
8109.90.00.00	- Other	0	A2
8110.10.00.00	- Unwrought antimony; powders	0	A2
8110.20.00.00	- Waste and scrap	0	A2
8110.90.00.00	- Other	0	A2
8111.00.00.00	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A2
8112.12.00.00	-- Unwrought; powders	0	A2
8112.13.00.00	-- Waste and scrap	0	A2
8112.19.00.00	-- Other	0	A2
8112.21.00.00	-- Unwrought; powders	0	A2
8112.22.00.00	-- Waste and scrap	0	A2
8112.29.00.00	-- Other	0	A2
8112.51.00.00	-- Unwrought; powders	0	A2
8112.52.00.00	-- Waste and scrap	0	A2
8112.59.00.00	-- Other	0	A2
8112.92.00.00	-- Unwrought; waste and scrap; powders	0	A2
8112.99.00.00	-- Other	0	A2
8113.00.00.00	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A2
8201.40.90.00	-- Other	0	A2
8201.50.00.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	0	A2
8201.60.00.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	0	A2
8201.90.10.00	-- Truncheons and crowbars	15	A1
8201.90.20.00	-- Pitchforks	0	A2
8201.90.90.00	-- Other	0	A2
8202.10.00.00	- Hand saws	0	A2
8202.20.90.00	-- Other	0	A2
8202.31.10.00	--- Of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	0	A2
8202.31.90.00	--- Other	0	A2
8202.39.90.00	--- Other	0	A2
8202.40.00.00	- Chainsaw blades	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8202.91.90.00	- - - Other	0	A2
8202.99.00.00	- - Other	0	A2
8203.10.90.00	- - Other	0	A2
8203.20.00.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	0	A2
8203.30.00.00	- Metal-cutting shears and similar tools	0	A2
8203.40.00.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	0	A2
8204.11.00.00	- - Non-adjustable	0	A2
8204.12.00.00	- - Adjustable	0	A2
8204.20.00.00	- Interchangeable spanner sockets, with or without handles	0	A2
8205.10.00.00	- Drilling, threading or tapping tools	0	A2
8205.20.00.00	- Hammers and sledge hammers	0	A2
8205.30.00.00	- Planes, chisels, gouges and similar cutting tools for working wood	0	A2
8205.40.00.00	- Screwdrivers	0	A2
8205.59.90.00	- - - Other	0	A2
8205.60.00.00	- Blow lamps and the like	0	A2
8205.70.00.00	- Vices, clamps and the like	0	A2
8205.90.10.00	- - Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	0	A2
8205.90.90.00	- - Other	0	A2
8206.00.00.00	TOOLS OF TWO OR MORE OF THE HEADING 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE	0	A2
8207.13.00.00	- - With working part of cermets	0	A2
8207.19.10.00	- - - Drill bits, reamers and shoes of diamond for drilling and taking soil samples	0	A2
8207.19.90.00	- - - Other	0	A2
8207.20.00.00	- Dies for drawing or extruding metal	0	A2
8207.30.90.00	- - Other	0	A2
8207.40.00.00	- Tools for tapping or threading	0	A2
8207.50.00.00	- Tools for drilling	0	A2
8207.60.00.00	- Tools for boring or broaching	0	A2
8207.70.00.00	- Tools for milling	0	A2
8207.80.00.00	- Tools for turning	0	A2
8207.90.00.00	- Other interchangeable tools	0	A2
8208.10.00.00	- For metal working	0	A2
8208.20.00.00	- For wood working	0	A2
8208.30.00.00	- For kitchen appliances or for machines used by the food industry	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8208.40.00.00	- For agricultural, horticultural or forestry machines	0	A2
8208.90.00.00	- Other	0	A2
8209.00.00.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS	0	A2
8210.00.10.00	- Maize (corn) mills	0	A2
8210.00.90.00	- Other	0	A2
8211.10.00.00	- Sets of assorted articles	10	A1
8211.94.00.00	-- Blades	0	A2
8212.10.10.00	-- Razors	10	A1
8212.10.20.00	-- Shavers	10	A1
8212.20.00.00	- Safety razor blades, including razor blade blanks in strips	0	A2
8212.90.00.00	- Other parts	0	A2
8301.10.00.00	- Padlocks	5	A1
8301.20.00.00	- Locks of the kind used for motor vehicles	0	A2
8301.30.00.00	- Locks of the kind used for furniture	0	A2
8301.40.10.00	-- Patch locks and surface locks, with one or two horizontal bolts, for doors with handles on the inside only	10	A1
8301.40.20.00	-- Handle locks operated by a key on the outside and a button on the inside	10	A1
8301.40.90.00	-- Other	0	A2
8301.50.00.00	- Clasps and frames with clasps, incorporating locks	0	A2
8301.60.00.00	- Parts	0	A2
8301.70.00.00	- Keys presented separately	5	A1
8302.10.10.00	-- For doors, with bearings of plastics or self-lubricating steel, whether or not sprung	5	A1
8302.10.20.00	-- Hinges of the kind used in vehicles of heading 87.02	0	A2
8302.20.00.00	- Castors	0	A2
8302.30.00.00	- Other mountings, fittings and similar articles for motor vehicles	0	A2
8302.41.11.00	---- Mechanisms for operating windows (operators) with gears system, with butterfly handle and extendable arm	0	A2
8302.41.20.00	--- Spring- or lever-operated latch bolts	0	A2
8302.49.10.00	--- For armoured or reinforced safes, strong-boxes and doors	0	A2
8302.49.20.00	--- For trunks, suitcases and similar articles	0	A2
8302.49.90.00	--- Other	5	A1
8302.50.00.00	- Hat-racks, hat-pegs, brackets and similar fixtures	10	A1
8302.60.00.00	- Automatic door closers	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8303.00.00.00	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	15	A1
8305.10.00.00	- Fittings for loose-leaf binders or files	0	A2
8306.10.00.00	- Bells, gongs and the like	10	A1
8307.10.00.00	- Of iron or steel	0	A2
8307.90.00.00	- Of other base metal	0	A2
8308.10.00.00	- Hooks, eyes and eyelets	0	A2
8308.20.00.00	- Tubular or bifurcated rivets	0	A2
8308.90.00.00	- Other, including parts	0	A2
8309.90.10.00	-- 'Easy open' lids of aluminium	0	A2
8309.90.20.00	-- Seals	0	A2
8309.90.30.00	-- Lids of a diameter of 40 mm or more but not more than 51 mm	0	A2
8309.90.40.00	-- Bung covers for phials	0	A2
8309.90.90.00	-- Other	10	A1
8311.10.10.00	-- For iron or steel	0	A2
8311.10.90.00	-- Other	0	A2
8311.20.00.00	- Cored wire of base metal, for arc-welding	0	A2
8311.30.00.00	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	0	A2
8311.90.00.00	- Other	0	A2
8401.10.00.00	- Nuclear reactors	0	A2
8401.20.00.00	- Machinery and apparatus for isotopic separation, and parts thereof	0	A2
8401.30.00.00	- Fuel elements (cartridges), non-irradiated	0	A2
8401.40.00.00	- Parts of nuclear reactors	0	A2
8402.11.00.00	-- Watertube boilers with a steam production exceeding 45 tonnes per hour	0	A2
8402.12.00.00	-- Watertube boilers with a steam production not exceeding 45 tons per hour	0	A2
8402.19.00.00	-- Other vapour-generating boilers, including hybrid boilers	0	A2
8402.20.00.00	- Super-heated water boilers	0	A2
8402.90.00.00	- Parts	0	A2
8403.10.00.00	- Boilers	0	A2
8403.90.00.00	- Parts	0	A2
8404.10.00.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	0	A2
8404.20.00.00	- Condensers for steam or other vapour power units	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8404.90.00.00	- Parts	0	A2
8405.10.00.00	- 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.	0	A2
8405.90.00.00	- Parts	0	A2
8406.10.00.00	- Turbines for marine propulsion	0	A2
8406.81.00.00	-- Of an output exceeding 40 MW	0	A2
8406.82.00.00	-- Of an output not exceeding 40 MW	0	A2
8406.90.00.00	- Parts	0	A2
8407.10.00.00	- Aircraft engines	0	A2
8407.21.00.00	-- Outboard motors	0	A2
8407.29.00.00	-- Other	0	A2
8407.31.00.00	-- Of a cylinder capacity not exceeding 50 cm ³	0	A2
8407.32.00.00	-- Of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³	0	A2
8407.33.00.00	-- Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1,000 cm ³	0	A2
8407.34.00.00	-- Of a cylinder capacity exceeding 1,000 cm ³	0	A2
8407.90.00.00	- Other engines	0	A2
8408.10.00.00	- Marine propulsion engines	0	A2
8408.20.00.00	- Engines of the kind used for the propulsion of vehicles of Chapter 87	0	A2
8408.90.00.00	- Other engines	0	A2
8409.10.00.00	- For aircraft engines	0	A2
8409.91.00.00	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	0	A2
8409.99.00.00	-- Other	0	A2
8410.11.00.00	-- Of an output not exceeding 1,000 kW	0	A2
8410.12.00.00	-- Of an output exceeding 1,000 kW but not exceeding 10,000 kW	0	A2
8410.13.00.00	-- Of an output exceeding 10,000 kW	0	A2
8410.90.00.00	- Parts, including regulators	0	A2
8411.11.00.00	-- Of a thrust not exceeding 25 kN	0	A2
8411.12.00.00	-- Of a thrust exceeding 25 kN	0	A2
8411.21.00.00	-- Of a power not exceeding 1,100 kW	0	A2
8411.22.00.00	-- Of a power exceeding 1,100 kW	0	A2
8411.81.00.00	-- Of a power not exceeding 5,000 kW	0	A2
8411.82.00.00	-- Of a power exceeding 5,000 kW	0	A2
8411.91.00.00	-- Of turbo-jets or turbo-propellers	0	A2
8411.99.00.00	-- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8412.10.00.00	- Reaction engines other than turbo-jets	0	A2
8412.21.00.00	-- Linear acting (cylinders)	0	A2
8412.29.00.00	-- Other	0	A2
8412.31.00.00	-- Linear acting (cylinders)	0	A2
8412.39.00.00	-- Other	0	A2
8412.80.00.00	- Other	0	A2
8412.90.00.00	- Parts	0	A2
8413.11.00.00	-- Pumps for dispensing fuel or lubricants, of a type used in filling stations or in garages	0	A2
8413.19.00.00	-- Other	0	A2
8413.20.00.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	0	A2
8413.30.00.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	0	A2
8413.40.00.00	- Concrete pumps	0	A2
8413.50.00.00	- Other reciprocating positive displacement pumps	0	A2
8413.60.00.00	- Other rotary positive displacement pumps	0	A2
8413.70.00.00	- Other centrifugal pumps	0	A2
8413.81.00.00	-- Pumps	0	A2
8413.82.00.00	-- Liquid elevators	0	A2
8413.91.00.00	-- Of pumps	0	A2
8413.92.00.00	-- Of liquid elevators	0	A2
8414.10.00.00	- Vacuum pumps	0	A2
8414.20.00.00	- Hand- or foot-operated air pumps	0	A2
8414.30.00.00	- Compressors of the kind used in refrigerating equipment	0	A2
8414.40.00.00	- Air compressors mounted on a wheeled chassis for towing	0	A2
8414.59.00.00	-- Others	10	A1
8414.80.00.00	- Other	0	A2
8414.90.11.00	--- Baskets	0	A2
8414.90.19.00	--- Other	5	A1
8414.90.90.00	-- Other	0	A2
8415.90.00.00	- Parts	0	A2
8416.10.00.00	- Furnace burners for liquid fuel	0	A2
8416.20.00.00	- Other furnace burners, including mix burners	0	A2
8416.30.90.00	-- Other	0	A2
8416.90.00.00	- Parts	0	A2
8417.10.00.00	- Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8417.20.10.00	-- Industrial furnaces for biscuits, with mesh continuous conveyor, automated controls and production capacity exceeding 500 kilograms per hour	0	A2
8417.80.00.00	- Other	0	A2
8417.90.00.00	- Parts	0	A2
8418.61.10.00	--- Compression-type refrigerating units whose condensers are heat exchangers	0	A2
8418.69.10.00	--- Water coolers and coolers for other beverages	15	B2
8418.69.90.00	--- Other	10	B2
8418.99.00.00	-- Other	0	A2
8419.20.00.00	- Medical, surgical or laboratory sterilisers	0	A2
8419.31.90.00	--- Other	0	A2
8419.32.90.00	--- Other	0	A2
8419.39.00.00	-- Other	0	A2
8419.40.00.00	- Distilling or rectifying equipment	0	A2
8419.50.00.00	- Heat-exchange units	0	A2
8419.60.00.00	- Machinery for liquefying air or other gases	0	A2
8419.81.00.00	-- For making hot drinks or for cooking or heating food	0	A2
8419.89.00.00	-- Other	0	A2
8419.90.00.00	- Parts	0	A2
8420.10.00.00	- Calendering and rolling machines	0	A2
8420.91.00.00	-- Cylinders	0	A2
8420.99.00.00	-- Other	0	A2
8421.11.00.00	-- Cream separators	0	A2
8421.12.00.00	-- Clothes-dryers	0	A2
8421.19.00.00	-- Other	0	A2
8421.21.00.00	-- For filtering or purifying water	0	A2
8421.22.00.00	-- For filtering or purifying beverages other than water	0	A2
8421.29.00.00	-- Other	0	A2
8421.31.00.00	-- Intake air filters for spark-ignition or compression-ignition internal combustion engines	10	B2
8421.39.00.00	-- Other	0	A2
8421.91.00.00	-- Of centrifuges, including centrifugal dryers	0	A2
8421.99.00.00	-- Other	0	A2
8422.20.00.00	- Machinery for cleaning or drying bottles or other containers	0	A2
8422.30.10.00	-- Machinery for filling and closing bags of thermo-sealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum-sealing machinery	10	A1
8422.30.90.00	-- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8422.40.10.00	-- For working in the hand, with self-contained electric motor	0	A2
8422.40.90.00	-- Other	10	A1
8422.90.00.00	- Parts	0	A2
8423.10.00.00	- Personal weighing machines, including baby scales; household scales	5	A1
8423.20.00.00	- Scales for continuous weighing of goods on conveyors	0	A2
8423.30.00.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0	A2
8423.81.00.00	-- Having a maximum weighing capacity not exceeding 30 kg	0	A2
8423.82.90.00	--- Other	0	A2
8423.89.00.00	-- Other	0	A2
8423.90.00.00	- Weighing machine weights of all kinds; parts of weighing machinery	0	A2
8424.10.00.00	- Fire extinguishers, whether or not charged	0	A2
8424.20.00.00	- Spray guns and similar appliances	0	A2
8424.30.00.00	- Steam or sandblasting machines and similar jet projecting machines	0	A2
8424.41.10.00	--- De mochila, de capacidad inferior o igual a 20 l, accionados a mano	10	A1
8424.41.20.00	--- De mochila, de capacidad inferior o igual a 20 l, con motor	10	A1
8424.41.90.00	--- others	0	A2
8424.49.10.00	--- Equipos de fumigación, halados o de tiro, incluso montados	0	A2
8424.49.90.00	--- others	0	A2
8424.82.10.00	--- Rociadores de mochila, de capacidad inferior o igual a 20 l, accionados a mano	10	A1
8424.82.20.00	--- Rociadores de mochila, de capacidad inferior o igual a 20 l, con motor	10	A1
8424.82.30.00	--- Equipos de fumigación, halados o de tiro, incluso montados	0	A2
8424.82.90.00	--- others	0	A2
8424.89.00.00	-- Other	0	A2
8424.90.11.00	--- For pharmaceutical products	0	A2
8424.90.19.00	--- Other	5	A1
8424.90.90.00	-- Other	0	A2
8425.11.00.00	-- Powered by electric motor	0	A2
8425.19.00.00	-- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8425.31.10.00	--- Pit-head winding gear; winches specially designed for use in the interior of mines	0	A2
8425.31.90.00	--- Other	0	A2
8425.39.10.00	--- Pit-head winding gear; winches specially designed for use in the interior of mines	0	A2
8425.39.90.00	--- Other	0	A2
8425.41.00.00	-- Fixed hoists for raising vehicles, of a type used in garages	0	A2
8425.42.00.00	-- Other jacks and hoists, hydraulic	0	A2
8425.49.00.00	-- Other	0	A2
8426.11.10.00	--- Having a maximum weighing capacity not exceeding 20 t	0	A2
8426.11.90.00	--- Other	0	A2
8426.12.00.00	-- Mobile lifting frames on tyres and straddle carriers	0	A2
8426.19.10.00	--- Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A2
8426.19.90.00	--- Other	0	A2
8426.20.10.00	-- Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A2
8426.20.90.00	-- Other	0	A2
8426.30.10.00	-- Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A2
8426.30.90.00	-- Other	0	A2
8426.41.00.00	-- On tyres	0	A2
8426.49.00.00	-- Other	0	A2
8426.91.00.00	-- Designed for mounting on road vehicles	0	A2
8426.99.00.00	-- Other	0	A2
8427.10.00.00	- Self-propelled trucks powered by an electric motor	0	A2
8427.20.00.00	- Other self-propelled trucks	0	A2
8427.90.00.00	- Other trucks	0	A2
8428.10.00.00	- Lifts and skip hoists	0	A2
8428.20.00.00	- Pneumatic elevators and conveyors	0	A2
8428.31.00.00	-- Specially designed for use in the interior of mines and other underground uses	0	A2
8428.32.00.00	-- Other, bucket type	0	A2
8428.33.00.00	-- Other, belt type	0	A2
8428.39.00.00	-- Other	0	A2
8428.40.00.00	- Escalators and moving walkways	0	A2
8428.60.00.00	- Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular railways	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8428.90.10.00	-- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	A2
8428.90.90.00	-- Other	0	A2
8429.11.00.00	-- Tracked	0	A2
8429.19.00.00	-- Other	0	A2
8429.20.00.00	- Levellers	0	A2
8429.30.00.00	- Scrapers	0	A2
8429.40.00.00	- Tamping machines and road rollers	0	A2
8429.51.00.00	-- Front-end shovel loaders	0	A2
8429.52.00.00	-- Machinery with a 360° revolving superstructure	0	A2
8429.59.00.00	-- Other	0	A2
8430.10.00.00	- Pile-drivers and pile-extractors	0	A2
8430.20.00.00	- Snow-ploughs and snow-blowers	0	A2
8430.31.00.00	-- Self-propelled	0	A2
8430.39.00.00	-- Other	0	A2
8430.41.00.00	-- Self-propelled	0	A2
8430.49.00.00	-- Other	0	A2
8430.50.00.00	- Other machinery, self-propelled	0	A2
8430.61.00.00	-- Tamping or compacting machinery	0	A2
8430.69.00.00	-- Other	0	A2
8431.10.00.00	- Of machinery of heading 84.25	0	A2
8431.20.00.00	- Of machinery of heading 84.27	0	A2
8431.31.00.00	-- Of lifts, skip hoists or escalators	0	A2
8431.39.00.00	-- Other	0	A2
8431.41.00.00	-- Buckets, shovels, grabs and grips	0	A2
8431.42.00.00	-- Bulldozer or angledozer blades	0	A2
8431.43.00.00	- Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49	0	A2
8431.49.00.00	-- Other	0	A2
8432.29.00.00	-- Other	0	A2
8432.31.00.00	-- Sembradoras, plantadoras y trasplantadoras, para siembra directa	0	A2
8432.39.00.00	-- Las demás	0	A2
8432.41.00.00	-- Esparcidores de estiércol	0	A2
8432.42.00.00	-- Distribuidores de abonos	0	A2
8432.80.00.00	- Other machinery, apparatus and devices	0	A2
8432.90.10.00	-- For ploughs and harrows	10	A1
8432.90.90.00	-- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8433.11.00.00	-- Powered, with the cutting device rotating in a horizontal plane	0	A2
8433.19.00.00	-- Other	0	A2
8433.20.00.00	- Mowers, including cutter bars for tractor mounting	0	A2
8433.30.00.00	- Other haymaking machinery	0	A2
8433.40.00.00	- Straw or fodder balers, including pick-up balers	0	A2
8433.51.00.00	-- Combine harvester-threshers	0	A2
8433.52.00.00	-- Other threshing machinery	0	A2
8433.53.00.00	-- Root or tuber harvesting machines	0	A2
8433.59.00.00	-- Other	0	A2
8433.60.90.00	-- Other	0	A2
8433.90.00.00	- Parts	0	A2
8434.10.00.00	- Milking machines	0	A2
8434.20.00.00	- Dairy machinery	0	A2
8434.90.00.00	- Parts	0	A2
8435.10.00.00	- Machinery and apparatus	0	A2
8435.90.00.00	- Parts	0	A2
8436.10.00.00	- Machinery for preparing animal feedingstuffs	0	A2
8436.21.00.00	-- Poultry incubators and brooders	0	A2
8436.29.00.00	-- Other	0	A2
8436.80.00.00	- Other machines and appliances	0	A2
8436.91.00.00	-- Of poultry-keeping machinery and apparatus	0	A2
8436.99.00.00	-- Other	0	A2
8437.10.90.00	-- Other	0	A2
8437.80.90.00	-- Other	0	A2
8437.90.00.00	- Parts	0	A2
8438.10.00.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0	A2
8438.20.00.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	0	A2
8438.30.00.00	- Machinery for sugar manufacture	0	A2
8438.40.00.00	- Brewery machinery	0	A2
8438.50.00.00	- Machinery for the preparation of meat or poultry	0	A2
8438.60.90.00	-- Other	0	A2
8438.80.00.00	- Other machines and appliances	0	A2
8438.90.00.00	- Parts	0	A2
8439.10.00.00	- Machinery for making pulp of fibrous cellulosic material	0	A2
8439.20.00.00	- Machinery for making paper or paperboard	0	A2
8439.30.00.00	- Machinery for finishing paper or paperboard	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8439.91.00.00	-- Of machinery for making pulp of fibrous cellulosic material	0	A2
8439.99.00.00	-- Other	0	A2
8440.10.00.00	- Machinery and apparatus	0	A2
8440.90.00.00	- Parts	0	A2
8441.10.00.00	- Cutting machines	0	A2
8441.20.00.00	- Machines for making bags, sacks or envelopes	0	A2
8441.30.00.00	- Machines for making boxes, tubes, drums or similar containers, other than by moulding	0	A2
8441.40.00.00	- Machines for moulding articles in paper pulp, paper or paperboard	0	A2
8441.80.00.00	- Other machines and appliances	0	A2
8441.90.00.00	- Parts	0	A2
8442.30.10.00	-- Phototype-setting and composing machines	0	A2
8442.30.20.00	-- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding devices	0	A2
8442.30.90.00	-- Other	0	A2
8442.40.00.00	- Parts of these machines, apparatus or equipment	0	A2
8442.50.00.00	- Printing blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0	A2
8443.11.00.00	-- Offset printing machinery, reel fed	0	A2
8443.12.00.00	-- 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)	0	A2
8443.13.00.00	-- Other offset printing machines and apparatus	0	A2
8443.14.00.00	-- Letterpress printing machinery, reel fed, excluding flexographic printing	0	A2
8443.15.00.00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	0	A2
8443.16.00.00	-- Flexographic printing machinery	0	A2
8443.17.00.00	-- Gravure printing machinery	0	A2
8443.19.00.00	-- Other	0	A2
8443.31.00.00	-- Machines which perform two or more of the following functions: Printing , copying or faxing, capable of connecting to an automatic data-processing machine or to a network	0	A2
8443.32.00.00	-- Other, capable of connecting to an automatic data-processing machine or to a network	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8443.39.00.00	-- Other	0	A2
8443.91.00.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0	A2
8443.99.00.00	-- Other	0	A2
8444.00.00.00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	0	A2
8445.11.00.00	-- Carding machines	0	A2
8445.12.00.00	-- Combing machines	0	A2
8445.13.00.00	-- Drawing or roving machines	0	A2
8445.19.00.00	-- Other	0	A2
8445.20.00.00	- Textile spinning machines	0	A2
8445.30.00.00	- Textile doubling or twisting machines	0	A2
8445.40.00.00	- Textile winding (including weft-winding) or reeling machines	0	A2
8445.90.00.00	- Other	0	A2
8446.10.00.00	- For weaving fabrics of a width not exceeding 30 cm	0	A2
8446.21.00.00	-- Power looms	0	A2
8446.29.00.00	-- Other	0	A2
8446.30.00.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	A2
8447.11.00.00	-- With cylinder diameter not exceeding 165 mm	0	A2
8447.12.00.00	-- With cylinder diameter exceeding 165 mm	0	A2
8447.20.00.00	- Flat knitting machines; stitch-bonding machines	0	A2
8447.90.00.00	- Other	0	A2
8448.11.00.00	-- Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith	0	A2
8448.19.00.00	-- Other	0	A2
8448.20.00.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0	A2
8448.31.00.00	-- Card clothing	0	A2
8448.32.00.00	-- Of machines for preparing textile fibers, other than card clothing	0	A2
8448.33.00.00	-- Spindles, spindle flyers, spinning rings and ring travellers	0	A2
8448.39.00.00	-- Other	0	A2
8448.42.00.00	-- Reeds for looms, healds and heald-frames	0	A2
8448.49.10.00	--- Shuttles	0	A2
8448.49.90.00	--- Other	0	A2
8448.51.00.00	-- Sinkers, needles and other articles used in forming	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
	stitches		
8448.59.00.00	- - Other	0	A2
8449.00.00.00	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	A2
8450.20.00.00	- Machines, each of a dry linen capacity exceeding 10 kg	0	A2
8450.90.00.00	- Parts	0	A2
8451.10.00.00	- Dry-cleaning machines	0	A2
8451.29.00.00	- - Other	0	A2
8451.30.00.00	- Ironing machines and presses, including fusing presses	0	A2
8451.40.00.00	- Washing, bleaching or dyeing machines	0	A2
8451.50.00.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0	A2
8451.80.00.00	- Other machines and appliances	0	A2
8451.90.00.00	- Parts	0	A2
8452.10.00.00	- Sewing machines of the household type	0	A2
8452.21.00.00	- - Automatic units	0	A2
8452.29.00.00	- - Other	0	A2
8452.30.00.00	- Sewing machine needles	0	A2
8452.90.90.00	- - Other	0	A2
8453.10.00.00	- Machinery for preparing, tanning or working hides, skins or leather	0	A2
8453.20.00.00	- Machinery for making or repairing footwear	0	A2
8453.80.00.00	- Other machines and appliances	0	A2
8453.90.00.00	- Parts	0	A2
8454.10.00.00	- Converters	0	A2
8454.20.00.00	- Ingot moulds and ladles	0	A2
8454.30.00.00	- Casting machines	0	A2
8454.90.00.00	- Parts	0	A2
8455.10.00.00	- Tube mills	0	A2
8455.21.00.00	- - For hot rolling or combination hot and cold rolling	0	A2
8455.22.00.00	- - For cold rolling	0	A2
8455.30.00.00	- Rolls for rolling mills	0	A2
8455.90.00.00	- Other parts	0	A2
8456.11.00.00	- - Operating by laser	0	A2
8456.12.00.00	- - Operating by other beams of light or photons	0	A2
8456.20.00.00	- Operated by ultrasonic processes	0	A2
8456.30.00.00	- Operated by electro-discharge processes	0	A2
8456.40.00.00	- Que operen mediante chorro de plasma	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8456.50.00.00	- Waterjet cutting machines	0	A2
8456.90.00.00	-- Other	0	A2
8457.10.00.00	- Machining centres	0	A2
8457.20.00.00	- Single-station machines	0	A2
8457.30.00.00	- Multi-station machines	0	A2
8458.11.00.00	-- Numerically controlled	0	A2
8458.19.00.00	-- Other	0	A2
8458.91.00.00	-- Numerically controlled	0	A2
8458.99.00.00	-- Other	0	A2
8459.10.00.00	- Way-type unit head machines	0	A2
8459.21.00.00	-- Numerically controlled	0	A2
8459.29.00.00	-- Other	0	A2
8459.31.00.00	-- Numerically controlled	0	A2
8459.39.00.00	-- Other	0	A2
8459.41.00.00	-- Numerically controlled	0	A2
8459.49.00.00	-- Other	0	A2
8459.51.00.00	-- Numerically controlled	0	A2
8459.59.00.00	-- Other	0	A2
8459.61.00.00	-- Numerically controlled	0	A2
8459.69.00.00	-- Other	0	A2
8459.70.00.00	- Other threading or tapping machines	0	A2
8460.12.00.00	-- Numerically controlled	0	A2
8460.19.00.00	-- Other	0	A2
8460.22.00.00	-- Numerically controlled, centerless grinding machines	0	A2
8460.23.00.00	-- Other numerically controlled cylindrical surface grinding machines	0	A2
8460.24.00.00	-- Others, numerical control	0	A2
8460.29.00.00	-- Other	0	A2
8460.31.00.00	-- Numerically controlled	0	A2
8460.39.00.00	-- Other	0	A2
8460.40.00.00	- Honing or lapping machines	0	A2
8460.90.00.00	- Other	0	A2
8461.20.00.00	- Shaping or slotting machines	0	A2
8461.30.00.00	- Broaching machines	0	A2
8461.40.00.00	- Gear-cutting, gear-grinding or gear-finishing machines	0	A2
8461.50.00.00	- Sawing or cutting-off machines	0	A2
8461.90.00.00	- Other	0	A2
8462.10.00.00	- Forging or die-stamping machines (including presses) and other hammer machines	0	A2
8462.21.00.00	-- Numerically controlled	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8462.29.00.00	-- Other	0	A2
8462.31.00.00	-- Numerically controlled	0	A2
8462.39.00.00	-- Other	0	A2
8462.41.00.00	-- Numerically controlled	0	A2
8462.49.00.00	-- Other	0	A2
8462.91.00.00	-- Hydraulic presses	0	A2
8462.99.00.00	-- Other	0	A2
8463.10.00.00	- Drawbenches for bars, tubes, profiles, wire or the like	0	A2
8463.20.00.00	- Thread-rolling machines	0	A2
8463.30.00.00	- Machines for working wire	0	A2
8463.90.00.00	- Other	0	A2
8464.10.00.00	- Sawing machines	0	A2
8464.20.00.00	- Grinding or polishing machines	0	A2
8464.90.00.00	- Other	0	A2
8465.10.00.00	- Machines which can carry out different types of machining operations without tool change between such operations	0	A2
8465.20.10.00	-- Sawing	0	A2
8465.20.20.00	-- To brush; milling or molding	0	A2
8465.20.30.00	-- To grind, sand or polish	0	A2
8465.20.40.00	-- To bend or assemble	0	A2
8465.20.50.00	-- From drilling or mortising	0	A2
8465.20.60.00	-- To split, slice or unwind	0	A2
8465.20.90.00	-- Otras	0	A2
8465.91.00.00	-- Sawing machines	0	A2
8465.92.00.00	-- Planing machines; milling or moulding machines	0	A2
8465.93.00.00	-- Grinding, sanding or polishing machines	0	A2
8465.94.00.00	-- Bending or assembling machines	0	A2
8465.95.00.00	-- Drilling or morticing machines	0	A2
8465.96.00.00	-- Splitting, slicing or paring machines	0	A2
8465.99.00.00	-- Other	0	A2
8466.10.00.00	- Tool holders and self-opening dieheads	0	A2
8466.20.00.00	- Work holders	0	A2
8466.30.00.00	- Dividing heads and other special attachments for machine-tools	0	A2
8466.91.00.00	-- For machines of heading 84.64	0	A2
8466.92.00.00	-- For machines of heading 84.65	0	A2
8466.93.00.00	-- For machines of headings 84.56 to 84.61	0	A2
8466.94.00.00	-- For machines of heading 84.62 or 84.63	0	A2
8467.11.00.00	-- Rotary type (including combined rotary-percussion)	0	A2
8467.19.00.00	-- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8467.21.00.00	-- Drills of all kinds, including rotary drills	0	A2
8467.22.00.00	-- Saws, including cut-off saws	0	A2
8467.29.00.00	-- Other	0	A2
8467.81.00.00	-- Chainsaws	0	A2
8467.89.00.00	-- Other	0	A2
8467.91.00.00	-- Of chainsaws	0	A2
8467.92.00.00	-- Of pneumatic tools	0	A2
8467.99.00.00	-- Other	0	A2
8468.10.00.00	- Hand-held blowtorch	0	A2
8468.20.00.00	- Other gas-operated machinery and apparatus	0	A2
8468.80.00.00	- Other machines and appliances	0	A2
8468.90.00.00	- Parts	0	A2
8470.10.00.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	0	A2
8470.21.00.00	-- Incorporating a printing device	0	A2
8470.29.00.00	-- Other	0	A2
8470.30.00.00	- Other calculating machines	0	A2
8470.50.00.00	- Cash registers	0	A2
8470.90.00.00	- Other	0	A2
8471.30.00.00	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	A2
8471.41.00.00	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	A2
8471.49.00.00	-- Other, presented in the form of systems	0	A2
8471.50.00.00	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage unit, input unit, output unit	0	A2
8471.60.00.00	- Input or output units, whether or not containing storage units in the same housing	0	A2
8471.70.00.00	- Storage units	0	A2
8471.80.00.00	- Other units of automatic data processing machines	0	A2
8471.90.00.00	- Other	0	A2
8472.10.00.00	- Copy machines, including mimeographs	0	A2
8472.30.00.00	- 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	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
	cancelling postage stamps		
8472.90.10.00	- - Addressing machines and address plate embossing machines, other than those of subheading 8443.39	0	A2
8472.90.90.00	- - Other	0	A2
8473.21.00.00	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A2
8473.29.00.00	- - Other	0	A2
8473.30.00.00	- Parts and accessories of the machines of heading 84.71	0	A2
8473.40.00.00	- Parts and accessories of the machines of heading 84.72	0	A2
8473.50.00.00	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0	A2
8474.10.00.00	- Sorting, screening, separating or washing machines	0	A2
8474.20.00.00	- Crushing or grinding machines	0	A2
8474.31.90.00	- - - Other	0	A2
8474.32.00.00	- - Machinery for mixing mineral substances with bitumen	0	A2
8474.39.00.00	- - Other	0	A2
8474.80.10.00	- - Machines for making concrete blocks	0	A2
8474.80.90.00	- - Other	0	A2
8474.90.00.00	- Parts	0	A2
8475.10.00.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0	A2
8475.21.00.00	- - Machines for making optical fibers and preforms thereof	0	A2
8475.29.00.00	- - Other	0	A2
8475.90.00.00	- Parts	0	A2
8476.90.00.00	- Parts	0	A2
8477.10.00.00	- Injection-moulding machines	0	A2
8477.20.00.00	- Extruders	0	A2
8477.30.00.00	- Blow-moulding machines	0	A2
8477.40.00.00	- Vacuum-moulding machines and other thermoforming machines	0	A2
8477.51.00.00	- - For moulding or retreading pneumatic tyres or for moulding or forming inner tubes	0	A2
8477.59.00.00	- - Other	0	A2
8477.80.00.00	- Other machines and appliances	0	A2
8477.90.00.00	- Parts	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8478.10.00.00	- Machines and appliances	0	A2
8478.90.00.00	- Parts	0	A2
8479.10.00.00	- Machinery for public works, building or the like	0	A2
8479.20.00.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0	A2
8479.30.00.00	- Presses for making particleboard or fiberboard of wood or other ligneous materials and other machinery for treating wood or cork	0	A2
8479.40.00.00	- Rope or cable-making machines	0	A2
8479.50.00.00	- Industrial robots, not elsewhere specified or included	0	A2
8479.60.00.00	- Evaporative air coolers	0	A2
8479.71.00.00	-- Of a kind used in airports	0	A2
8479.79.00.00	-- Other	0	A2
8479.81.00.00	-- For treating metal, including electric wire coil-winders	0	A2
8479.82.00.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	0	A2
8479.89.00.00	-- Other	0	A2
8479.90.00.00	- Parts	0	A2
8480.10.00.00	- Moulding boxes for metal founding	0	A2
8480.20.00.00	- Mould plate bases	0	A2
8480.30.00.00	- Moulding patterns	0	A2
8480.41.00.00	-- For injection or compression moulding	0	A2
8480.49.00.00	-- Other	0	A2
8480.50.00.00	- Moulds for glass	0	A2
8480.60.00.00	- Moulds for mineral materials	0	A2
8480.71.00.00	-- For injection or compression moulding	0	A2
8480.79.00.00	-- Other	0	A2
8481.10.00.00	- Pressure-reducing valves	0	A2
8481.20.00.00	- Valves for oleohydraulic or pneumatic transmissions	0	A2
8481.30.00.00	- Check valves	0	A2
8481.40.00.00	- Safety or relief valves	0	A2
8481.80.10.00	-- Cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi)	15	A1
8481.80.20.00	-- Cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns	15	A1
8481.80.90.00	-- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8481.90.00.00	- Parts	0	A2
8482.10.00.00	- Ball bearings	0	A2
8482.20.00.00	- Tapered roller bearings, including cone and tapered roller assemblies	0	A2
8482.30.00.00	- Spherical roller bearings	0	A2
8482.40.00.00	- Needle roller bearings	0	A2
8482.50.00.00	- Cylindrical roller bearings	0	A2
8482.80.00.00	- Other, including combined ball/roller bearings	0	A2
8482.91.00.00	- - Balls, needles and rollers	0	A2
8482.99.00.00	- - Other	0	A2
8483.10.00.00	- Transmission shafts (including cam and crank shafts) and cranks	0	A2
8483.20.00.00	- Bearing housings, incorporating ball or roller bearings	0	A2
8483.30.00.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	0	A2
8483.40.00.00	- Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	0	A2
8483.50.10.00	- - Pulleys of an external diameter of 25 mm or more but less than 750 mm	0	A2
8483.50.90.00	- - Other	0	A2
8483.60.00.00	- Clutches and shaft couplings, including universal joints	0	A2
8483.90.00.00	- Toothed wheels and other transmission elements presented separately; parts	0	A2
8484.10.00.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5	A1
8484.20.00.00	- Mechanical seals	5	A1
8484.90.00.00	- Other	5	A1
8486.10.00.00	- Machines and apparatus for the manufacture of semiconductor boules or wafers	0	A2
8486.20.10.00	- - Operated by laser or other light or photon beam processes	0	A2
8486.20.20.00	- - For dry-etching patterns on semiconductor materials	0	A2
8486.20.30.00	- Numerically controlled bending, folding, straightening or flattening machines (including presses)	0	A2
8486.20.40.00	- - Grinding or polishing machines	0	A2
8486.20.50.00	- - Extruders	0	A2
8486.20.60.00	- - Blow-moulding machines	0	A2
8486.20.70.00	- - Resistance heated furnaces and ovens (indirect heating)	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8486.20.80.00	-- Furnaces and ovens functioning by induction or dielectric loss	0	A2
8486.20.91.00	--- Resistance heated furnaces and ovens (direct heating), with the temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	A1
8486.20.92.00	--- Ion implanters for doping semiconductor materials	0	A2
8486.20.93.00	--- Direct write-on-wafer apparatus	0	A2
8486.20.94.00	--- Photorepeater	0	A2
8486.20.99.00	--- Other	0	A2
8486.30.11.00	--- Operated by laser or other light or photon beam processes	0	A2
8486.30.12.00	--- Operated by ultrasonic processes	0	A2
8486.30.13.00	--- Operated by electro-discharge processes	0	A2
8486.30.19.00	--- Other	0	A2
8486.30.20.00	-- Sawing machines	0	A2
8486.30.30.00	-- Grinding or polishing machines	0	A2
8486.30.40.00	-- Industrial robots	0	A2
8486.30.90.00	-- Other	0	A2
8486.40.10.00	-- Injection-moulding machines	0	A2
8486.40.20.00	-- Vacuum-moulding machines and other thermoforming machines	0	A2
8486.40.30.00	-- Moulds, injection or compression types	0	A2
8486.40.41.00	--- Fully or partly automatic	0	A2
8486.40.49.00	--- Other	0	A2
8486.40.90.00	-- Other	0	A2
8486.90.00.00	- Parts and accessories	0	A2
8487.10.00.00	- Ships' or boats' propellers and blades therefor	0	A2
8487.90.00.00	- Other	0	A2
8501.10.00.00	- Motors of an output not exceeding 37.5 W	0	A2
8501.20.00.00	- Universal motors of an output exceeding 37.5 W	0	A2
8501.31.00.00	-- Of an output not exceeding 750 W	0	A2
8501.32.00.00	-- Of an output exceeding 750 W but not exceeding 75 kW	0	A2
8501.33.00.00	-- Of an output exceeding 75 kW but not exceeding 375 kW	0	A2
8501.34.00.00	-- Of an output exceeding 375 kW	0	A2
8501.40.00.00	- Other AC motors, single-phase	0	A2
8501.51.00.00	-- Of an output not exceeding 750 W	0	A2
8501.52.00.00	-- Of an output exceeding 750 W but not exceeding 75 kW	0	A2
8501.53.00.00	-- Of an output exceeding 75 kW	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8501.61.00.00	-- Of an output not exceeding 75 kVA	0	A2
8501.62.00.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A2
8501.63.00.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	0	A2
8501.64.00.00	-- Of an output exceeding 750 kVA	0	A2
8502.11.00.00	-- Of an output not exceeding 75 kVA	0	A2
8502.12.00.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A2
8502.13.00.00	-- Of an output exceeding 375 kVA	0	A2
8502.20.00.00	- Generating sets with spark-ignition internal combustion piston engines	0	A2
8502.31.00.00	-- Wind-powered	0	A2
8502.39.00.00	-- Other	0	A2
8502.40.00.00	- Electric rotary converters	0	A2
8503.00.00.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02	0	A2
8504.10.00.00	- Ballasts for discharge lamps or tubes	0	A2
8504.21.00.00	-- Of a power handling capacity not exceeding 650 kVA	0	A2
8504.22.00.00	-- Of a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	0	A2
8504.23.00.00	-- Of a power handling capacity exceeding 10,000 kVA	0	A2
8504.31.00.00	-- Of a power handling capacity not exceeding 1 kVA	0	A2
8504.32.00.00	-- Of a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	0	A2
8504.33.00.00	-- Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	0	A2
8504.34.00.00	-- Of a power handling capacity exceeding 500 kVA	0	A2
8504.40.00.00	- Static converters	0	A2
8504.50.00.00	- Other inductors	0	A2
8504.90.00.00	- Parts	0	A2
8505.11.00.00	-- Of metal	0	A2
8505.19.00.00	-- Other	0	A2
8505.20.00.00	- Electromagnetic couplings, clutches, variable speed drives and brakes	0	A2
8505.90.10.00	-- Electromagnetic lifting heads	0	A2
8505.90.90.00	-- Other	0	A2
8506.10.90.00	-- Other	0	A2
8506.30.00.00	- Of mercuric oxide	0	A2
8506.40.00.00	- Of silver oxide	0	A2
8506.50.00.00	- Of lithium	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8506.60.00.00	- Of air-zinc	0	A2
8506.80.00.00	- Other primary cells and batteries	0	A2
8507.20.00.00	- Other lead-acid accumulators	15	A1
8507.30.00.00	- Of nickel-cadmium	0	A2
8507.40.00.00	- Of nickel-iron	0	A2
8507.50.00.00	- Nickel-metal hydride	0	A2
8507.60.00.00	- Lithium-ion	0	A2
8507.80.00.00	- Other accumulators	0	A2
8507.90.90.00	- - Other	0	A2
8508.11.20.00	- - - For industrial use	0	A2
8508.19.20.00	- - - For industrial use	0	A2
8508.60.00.00	- Other vacuum cleaners	0	A2
8508.70.00.00	- Parts	0	A2
8509.40.00.00	- Food grinders and mixers; fruit or vegetable juice extractors	15	A1
8509.80.10.00	- - Floor polishers	15	A1
8509.80.20.00	- - Kitchen waste disposers	15	A1
8509.80.90.00	- - Other	15	A1
8509.90.00.00	- Parts	0	A2
8510.20.00.00	- Hair clippers	10	A1
8510.30.00.00	- Hair-removing appliances	10	A1
8510.90.00.00	- Parts	0	A2
8511.10.00.00	- Sparking plugs	0	A2
8511.20.00.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	0	A2
8511.30.00.00	- Distributors; ignition coils	0	A2
8511.40.00.00	- Starter motors and dual purpose starter-generators	0	A2
8511.50.00.00	- Other generators	0	A2
8511.80.00.00	- Other machinery and equipment	0	A2
8511.90.00.00	- Parts	0	A2
8512.10.00.00	- Lighting or visual signalling equipment of the kind used on bicycles	0	A2
8512.20.00.00	- Other lighting or visual signalling equipment	0	A2
8512.30.00.00	- Sound signalling equipment	0	A2
8512.90.10.00	- - Of windscreen wipers, of the kind used in vehicles of heading 87.02	0	A2
8512.90.90.00	- - Other	5	A1
8513.10.00.00	- Lamps	5	B2
8514.10.00.00	- Resistance heated furnaces and ovens (indirect heating)	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8514.20.00.00	- Furnaces and ovens functioning by induction or dielectric loss	0	A2
8514.30.90.00	-- Other	0	A2
8514.40.00.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	0	A2
8514.90.00.00	- Parts	0	A2
8515.11.00.00	-- Soldering irons and guns	0	A2
8515.19.00.00	-- Other	0	A2
8515.21.00.00	-- Fully or partly automatic	0	A2
8515.29.00.00	-- Other	0	A2
8515.31.00.00	-- Fully or partly automatic	0	A2
8515.39.10.00	--- For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes	0	A2
8515.39.90.00	--- Other	0	A2
8515.80.00.00	- Other machines and apparatus	0	A2
8515.90.00.00	- Parts	0	A2
8516.10.00.00	- Electric instantaneous or storage water heaters and immersion heaters	15	A1
8516.60.00.00	- Other ovens; cookers, cooking plates, boiling rings; grillers and roasters	15	B2
8516.79.00.00	-- Other	15	B2
8516.80.10.00	-- Flat, of rectangular cross-section; sealed cylindrical cross-section, externally coated with non-alloy steel or copper, of a capacity not exceeding 900 W	0	A2
8516.80.20.00	-- Strip-type (flat, circular or semi-circular), cylindrical, finned, of a capacity not exceeding 2,500 W, externally coated with non-alloy steel or copper	0	A2
8516.80.30.00	-- Immersion-type, of a capacity not exceeding 9,000 W, externally coated with non-alloy steel or copper	0	A2
8516.80.40.00	-- Reinforced, for cookers, other than sealed disc type	0	A2
8516.80.90.00	-- Other	0	A2
8516.90.00.00	- Parts	0	A2
8517.11.00.00	-- Telephones with cordless handsets with microphone combined	0	A2
8517.12.00.00	-- Mobile phones (cellular phones) and those for other wireless networks	0	A2
8517.18.00.00	-- Other	0	A2
8517.61.10.00	--- Telecommunication apparatus for carrier-current or for digital telecommunication	0	A2
8517.61.21.00	---- Radio-telegraphic or radio-telephonic apparatus	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8517.61.22.00	---- Incorporating reception apparatus	0	A2
8517.61.29.00	---- Other	0	A2
8517.62.00.00	-- Apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0	A2
8517.69.10.00	--- Reception apparatus for radio-telephony or radio-telegraphy	0	A2
8517.69.90.00	--- Other	0	A2
8517.70.00.00	- Parts	0	A2
8518.10.00.00	- Microphones and stands therefor	0	A2
8518.21.00.00	-- Single loudspeakers, mounted in their enclosures	0	A2
8518.22.00.00	-- Multiple loudspeakers, mounted in the same enclosure	0	A2
8518.29.00.00	-- Other	0	A2
8518.30.00.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	0	A2
8518.40.00.00	- Audio-frequency electric amplifiers	0	A2
8518.50.00.00	- Electric sound amplifier sets	0	A2
8518.90.00.00	- Parts	0	A2
8519.50.00.00	- Telephone answering machines	0	A2
8519.89.11.00	---- Fully disassembled (CKD), put up in kits	5	A1
8519.89.19.00	---- Other	15	A1
8519.89.21.00	---- Fully disassembled (CKD), put up in kits	5	A1
8519.89.29.00	---- Other	15	A1
8519.89.30.00	--- Transcribing machines	15	A1
8519.89.90.00	--- Other	15	A1
8521.90.00.00	- Other	15	A1
8522.10.00.00	- Pick-up cartridges	0	A2
8522.90.90.00	-- Other	0	A2
8523.21.10.00	--- Unrecorded	0	A2
8523.21.20.00	--- Recorded	0	A2
8523.29.11.00	---- For recording sound, in cassettes	0	A2
8523.29.19.00	---- Other	0	A2
8523.29.21.00	---- Removable	0	A2
8523.29.29.00	---- Other	0	A2
8523.29.30.00	--- Other unrecorded magnetic discs	0	A2
8523.29.40.00	--- Magnetic tapes for reproducing phenomena other than sound or image, recorded	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8523.29.60.00	--- Magnetic discs, fixed or removable, for reproducing phenomena other than sound or image, for automatic data processing machines, recorded	0	A2
8523.29.91.00	---- For reproducing phenomena other than sound or image, recorded	0	A2
8523.29.99.00	---- Other	0	A2
8523.41.00.00	-- Unrecorded	0	A2
8523.49.11.00	---- For reproducing phenomena other than sound or image	0	A2
8523.49.12.00	---- For reproducing sound only	10	A1
8523.49.19.00	---- Other	0	A2
8523.49.21.00	---- For reproducing phenomena other than sound or image	0	A2
8523.49.29.00	---- Other	0	A2
8523.51.10.00	--- Unrecorded	0	A2
8523.51.20.00	--- Recorded	0	A2
8523.52.10.00	--- Cards incorporating an electronic integrated circuit ("smart cards")	0	A2
8523.52.90.00	--- Parts	0	A2
8523.59.10.00	--- Proximity cards and tags	0	A2
8523.59.20.00	--- Other cards and tags	0	A2
8523.59.30.00	--- Parts of cards and tags of subdivisions 8523.59.10 and 8523.59.20	0	A2
8523.59.91.00	---- Unrecorded	0	A2
8523.59.92.00	---- Recorded	0	A2
8523.80.11.00	--- Educational	5	A1
8523.80.19.00	--- Other	15	A1
8523.80.20.00	-- Matrices and masters	0	A2
8523.80.91.00	--- Unrecorded	0	A2
8523.80.92.00	--- Recorded	0	A2
8525.50.10.00	-- For radio-broadcasting	0	A2
8525.50.90.00	-- Other	0	A2
8525.60.00.00	- Transmission apparatus incorporating reception apparatus	0	A2
8525.80.10.00	-- Television cameras	0	A2
8525.80.20.00	-- Digital cameras and video camera recorders	0	A2
8526.10.00.00	- Radar apparatus	0	A2
8526.91.00.00	-- Radio navigational aid apparatus	0	A2
8526.92.00.00	-- Radio remote control apparatus	5	A1
8527.12.10.00	--- Fully disassembled (CKD), put up in kits	0	A2
8527.13.10.00	--- Fully disassembled (CKD), put up in kits	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8527.19.10.00	--- Fully disassembled (CKD), put up in kits	0	A2
8527.19.90.00	--- Other	15	A1
8527.21.10.00	--- Fully disassembled (CKD), put up in kits	0	A2
8527.29.10.00	--- Fully disassembled (CKD), put up in kits	0	A2
8527.91.10.00	--- Fully disassembled (CKD), put up in kits	0	A2
8527.92.10.00	--- Fully disassembled (CKD), put up in kits	0	A2
8527.99.10.00	--- Fully disassembled (CKD), put up in kits	0	A2
8528.42.11.00	---- Completely disassembled (CKD) presented in sets or "kits"	0	A2
8528.42.12.00	---- Of the types used exclusively to be connected to an automatic machine for data treatment or processing of heading 84.71	0	A2
8528.42.21.00	---- Completely disassembled (CKD) presented in sets or "kits"	0	A2
8528.42.22.00	---- Of the types used exclusively to be connected to an automatic machine for data treatment or processing of heading 84.71	0	A2
8528.49.11.00	---- Fully disassembled (CKD), put up in kits	0	A2
8528.49.19.00	---- Other	15	A1
8528.49.21.00	---- Fully disassembled (CKD), put up in kits	0	A2
8528.49.29.00	---- Other	15	A1
8528.52.11.00	---- Completely disassembled (CKD) presented in sets or "kits"	0	A2
8528.52.12.00	---- Of the types used exclusively to be connected to an automatic machine for data treatment or processing of heading 84.71	0	A2
8528.52.21.00	---- Completely disassembled (CKD) presented in sets or "kits"	0	A2
8528.52.22.00	---- Of the types used exclusively to be connected to an automatic machine for data treatment or processing of heading 84.71	0	A2
8528.59.11.00	---- Fully disassembled (CKD), put up in kits	0	A2
8528.59.19.00	---- Other	15	A1
8528.59.21.00	---- Fully disassembled (CKD), put up in kits	0	A2
8528.59.29.00	---- Other	15	A1
8528.62.10.00	--- Completamente desarmados (CKD) presentados en juegos o "kits"	0	A2
8528.62.90.00	--- others	0	A2
8528.69.10.00	--- Fully disassembled (CKD), put up in kits	0	A2
8528.69.90.00	--- Other	0	A2
8528.71.10.00	--- Fully disassembled (CKD), put up in kits	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8528.71.20.00	- - - Digital television signals converter (including digital audio signals), only into analog signals, for the reception of digital signals broadcasted on open television, for television receivers that do not have built-in digital television tuner device	0	A2
8528.72.10.00	- - - Fully disassembled (CKD), put up in kits	0	A2
8528.72.90.00	- - - Other	15	A1
8528.73.10.00	- - - Fully disassembled (CKD), put up in kits	0	A2
8529.10.00.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	0	A2
8529.90.10.00	- - Cabinets and cases of wood	15	A1
8529.90.90.00	- - Other	0	A2
8530.10.00.00	- Equipment for railways or similar	0	A2
8530.80.00.00	- Other apparatus	0	A2
8530.90.00.00	- Parts	0	A2
8531.10.00.00	- Burglar or fire alarms and similar apparatus	0	A2
8531.20.00.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	A2
8531.80.10.00	- - Electric bells, buzzers, door chimes, etc.	15	A1
8531.80.90.00	- - Other	0	A2
8531.90.00.00	- Parts	0	A2
8532.10.00.00	- 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)	0	A2
8532.21.00.00	- - Of tantalum	0	A2
8532.22.00.00	- - Aluminium electrolytic	0	A2
8532.23.00.00	- - With ceramic dielectric, single layer	0	A2
8532.24.00.00	- - With ceramic dielectric, multilayer	0	A2
8532.25.00.00	- - With dielectric of paper or plastics	0	A2
8532.29.00.00	- - Other	0	A2
8532.30.00.00	- Variable or adjustable capacitors	0	A2
8532.90.00.00	- Parts	0	A2
8533.10.00.00	- Fixed carbon resistors, composition or film types	0	A2
8533.21.00.00	- - For a power handling capacity not exceeding 20 W	0	A2
8533.29.00.00	- - Other	0	A2
8533.31.00.00	- - For a power handling capacity not exceeding 20 W	0	A2
8533.39.00.00	- - Other	0	A2
8533.40.00.00	- Other variable resistors (including rheostats and potentiometers)	0	A2
8533.90.00.00	- Parts	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8534.00.00.00	PRINTED CIRCUITS	0	A2
8535.10.00.00	- Fuses and circuit breaker fuses	0	A2
8535.21.00.00	-- For a voltage of less than 72.5 kV	0	A2
8535.29.00.00	-- Other	0	A2
8535.30.00.00	- Isolating switches and make-and-break switches	0	A2
8535.40.10.00	-- Lightning arresters	0	A2
8535.40.20.00	-- Voltage limiters	0	A2
8535.40.30.00	-- Surge suppressors	0	A2
8535.90.00.00	- Other	0	A2
8536.10.10.00	-- Fuses	0	A2
8536.10.29.00	--- Other	0	A2
8536.20.90.00	-- Other	0	A2
8536.30.10.00	-- Surge suppressors	0	A2
8536.30.90.00	-- Other	0	A2
8536.41.00.00	-- For a voltage not exceeding 60 V	0	A2
8536.49.10.00	--- Surge indicators and electrical contactors	10	A1
8536.49.90.00	--- Other	0	A2
8536.50.10.00	-- Single-pole switches, rotary or chain-pull, for a voltage not exceeding 250 V	0	A2
8536.50.20.00	-- Single-pole switches, plate or patch types, for a voltage not exceeding 250 V	10	A1
8536.50.50.00	-- Single-pole pressure switches, for a voltage not exceeding 250 V	0	A2
8536.50.60.00	-- Magnetic starters for electric motors	10	A1
8536.50.70.00	-- Thermo-electric automatic switches (starters) for fluorescent lamps or fluorescent tubes	10	A1
8536.50.90.00	-- Other	0	A2
8536.69.00.00	-- Other	0	A2
8536.70.10.00	-- Of plastic	15	A1
8536.70.21.00	--- Cast, moulded, stamped or forged, but not otherwise worked	5	A1
8536.70.29.00	--- Other	15	A1
8536.70.90.00	-- Other	0	A2
8536.90.00.00	- Other equipment	0	A2
8537.10.00.00	- For a voltage not exceeding 1,000 V	10	A1
8537.20.00.00	- For a voltage exceeding 1,000 V	10	A1
8538.10.00.00	- Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus	5	A1
8538.90.00.00	- Other	0	A2
8539.22.10.00	--- Incandescent filament lamps of a power of 15 W or more	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8539.22.90.00	--- Other	0	A2
8539.29.00.00	-- Other	5	A1
8539.31.10.00	--- Straight tubes, of a power of 14 W or more but not more than 215 W	0	A2
8539.31.20.00	--- Energy-saving	0	A2
8539.41.00.00	-- Arc lamps	0	A2
8539.49.00.00	-- Other	0	A2
8539.50.00.00	- Light-emitting diode (LED) lamps and tubes	0	A2
8539.90.10.00	-- Filaments with their supporting conducting wires; threaded or bayonet type bases for fluorescent lamps and tubes	0	A2
8539.90.90.00	-- Other	0	A2
8540.11.00.00	-- Colour	0	A2
8540.12.00.00	-- Black and white or other monochrome	0	A2
8540.20.00.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	0	A2
8540.40.00.00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	0	A2
8540.60.00.00	- Other cathode-ray tubes	0	A2
8540.71.00.00	-- Magnetrons	0	A2
8540.79.00.00	-- Other	0	A2
8540.81.00.00	-- Receiver or amplifier tubes	0	A2
8540.89.00.00	-- Other	0	A2
8540.91.00.00	-- Of cathode-ray tubes	0	A2
8540.99.00.00	-- Other	0	A2
8541.10.00.00	- Diodes, other than photosensitive or light-emitting diodes	0	A2
8541.21.00.00	-- With a dissipation rate of less than 1 W	0	A2
8541.29.00.00	-- Other	0	A2
8541.30.00.00	- Thyristors, diacs and triacs, other than photosensitive devices	0	A2
8541.40.00.00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes	0	A2
8541.50.00.00	- Other semiconductor devices	0	A2
8541.60.00.00	- Mounted piezo-electric crystals	0	A2
8541.90.00.00	- Parts	0	A2
8542.31.11.00	---- Metal oxide semiconductors (MOS technology)	0	A2
8542.31.12.00	---- Bipolar technology circuits	0	A2
8542.31.19.00	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
	technology))		
8542.31.20.00	--- Other, excluding digital	0	A2
8542.31.30.00	--- Hybrid integrated circuits	0	A2
8542.31.80.00	--- Waste and scrap	0	A2
8542.32.11.00	---- Metal oxide semiconductors (MOS technology)	0	A2
8542.32.12.00	---- Bipolar technology circuits	0	A2
8542.32.19.00	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A2
8542.32.20.00	--- Other, excluding digital	0	A2
8542.32.30.00	--- Hybrid integrated circuits	0	A2
8542.32.80.00	--- Waste and scrap	0	A2
8542.33.11.00	---- Metal oxide semiconductors (MOS technology)	0	A2
8542.33.12.00	---- Bipolar technology circuits	0	A2
8542.33.19.00	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A2
8542.33.20.00	--- Other, excluding digital	0	A2
8542.33.30.00	--- Hybrid integrated circuits	0	A2
8542.33.80.00	--- Waste and scrap	0	A2
8542.39.11.00	---- Metal oxide semiconductors (MOS technology)	0	A2
8542.39.12.00	---- Bipolar technology circuits	0	A2
8542.39.19.00	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A2
8542.39.20.00	--- Other, excluding digital	0	A2
8542.39.30.00	--- Hybrid integrated circuits	0	A2
8542.39.80.00	--- Waste and scrap	0	A2
8542.90.00.00	- Parts	0	A2
8543.10.00.00	- Particle accelerators	0	A2
8543.20.00.00	- Signal generators	0	A2
8543.30.00.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	0	A2
8543.70.10.00	-- Electric fence energizers	0	A2
8543.70.91.00	--- Medium- or high-frequency amplifiers; synthesizers	5	A1
8543.70.99.00	--- Other	0	A2
8543.90.10.00	-- Electronic microassemblies	0	A2
8543.90.90.00	-- Other	0	A2
8544.11.00.00	-- Of copper	0	A2
8544.19.00.00	-- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8544.20.00.00	- Coaxial cable and other coaxial electric conductors	5	A1
8544.42.10.00	- - - Electric conductors for a voltage not exceeding 80 V	0	A2
8544.42.21.00	- - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables	15	A1
8544.42.29.00	- - - - Other	0	A2
8544.49.10.00	- - - Electric conductors for a voltage not exceeding 80 V	0	A2
8544.49.21.00	- - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables	15	A1
8544.49.29.00	- - - - Other	5	A1
8544.60.00.00	- Other electric conductors, for a voltage exceeding 1,000 V	15	A1
8544.70.00.00	- Optical fiber cables	0	A2
8545.11.00.00	- - Of a kind used for furnaces	0	A2
8545.19.00.00	- - Other	0	A2
8545.20.00.00	- Brushes	0	A2
8545.90.00.00	- Other	0	A2
8546.10.00.00	- Of glass	0	A2
8546.20.00.00	- Of ceramics	0	A2
8546.90.00.00	- Other	0	A2
8547.10.00.00	- Insulating fittings of ceramics	0	A2
8547.20.00.00	- Insulating fittings of plastics	0	A2
8547.90.00.00	- Other	0	A2
8548.10.10.00	- - Of lead	0	A2
8548.90.00.00	- Other	0	A2
8601.10.00.00	- Powered from an external source of electricity	0	A2
8601.20.00.00	- Powered by electric accumulators	0	A2
8602.10.00.00	- Diesel-electric locomotives	0	A2
8602.90.00.00	- Other	0	A2
8603.10.00.00	- Powered from an external source of electricity	0	A2
8603.90.00.00	- Other	0	A2
8604.00.00.00	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)	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8605.00.00.00	RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04)	0	A2
8606.10.00.00	- Tank wagons and the like	0	A2
8606.30.00.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	0	A2
8606.91.00.00	-- Covered and closed	0	A2
8606.92.00.00	-- Open, with non-removable sides of a height exceeding 60 cm	0	A2
8606.99.00.00	-- Other	0	A2
8607.11.00.00	-- Driving bogies and bissel-bogies	0	A2
8607.12.00.00	-- Other bogies and bissel-bogies	0	A2
8607.19.00.00	-- Other, including parts	0	A2
8607.21.00.00	-- Air brakes and parts thereof	0	A2
8607.29.00.00	-- Other	0	A2
8607.30.00.00	- Hooks and other coupling devices, buffers, and parts thereof	0	A2
8607.91.00.00	-- Of locomotives	0	A2
8607.99.00.00	-- Other	0	A2
8608.00.00.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS THEREOF	0	A2
8609.00.00.00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	0	A2
8701.10.00.00	- Pedestrian-controlled tractors	0	A2
8701.20.00.00	- Road tractors for semi-trailers	0	A2
8701.30.00.00	- Track-laying tractors	0	A2
8701.91.00.00	-- Less than or equal to 18 kW	0	A2
8701.92.00.00	-- Greater than 18 kW but less than or equal to 37 kW	0	A2
8701.93.00.00	-- Greater than 37 kW but less than or equal to 75 kW	0	A2
8701.94.00.00	-- Greater than 75 kW but less than or equal to 130 kW	0	A2
8701.95.00.00	-- Greater than 130 kW	0	A2
8702.10.50.00	-- For the transport of 10 persons, including the driver	0	A2
8702.10.60.00	-- For the transport of more than 10 but less than 15 persons, including the driver	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8702.10.70.00	-- For the transport of 15 persons or more but not more than 45 persons, including the driver	0	A2
8702.10.80.00	-- For the transport of more than 45 persons, including the driver	0	A2
8702.20.00.00	- Equipped for propulsion with a piston engine (piston), compression ignition (diesel or semi-diesel) and with an electric motor	0	A2
8702.30.00.00	- Equipped for propulsion with reciprocating piston (piston) engine, positive ignition and electric motor	0	A2
8702.40.00.00	- Only powered by electric motor	0	A2
8702.90.50.00	-- For the transport of 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	0	A2
8702.90.60.00	-- For the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	0	A2
8702.90.70.00	-- For the transport of 15 persons or more but not more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	0	A2
8702.90.80.00	-- For the transport of more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	0	A2
8702.90.90.00	-- others	0	A2
8703.10.00.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	0	A2
8703.21.51.00	---- Tricycles	0	A2
8703.21.52.00	---- Quads	0	A2
8703.21.60.00	--- With four-wheel drive and a two range transfer case built on	0	A2
8703.21.70.00	--- With a transport capacity of 6 or more people but less than or equal to 9 people, including the driver, even with 4-wheel drive, 3 or 4 side doors, flat floor and tailgate or rear doors	0	A2
8703.21.90.00	--- Others	0	A2
8703.22.51.00	---- Ambulances	0	A2
8703.22.52.00	---- Hearses	0	A2
8703.22.53.00	---- With four-wheel drive and a two range transfer case built on	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8703.22.54.00	---- With a transport capacity of more than or equal to 6 people but less than or equal to 9 people, including the driver, even with 4-wheel drive, 3 or 4 side doors, flat floor and tailgate or rear doors	0	A2
8703.22.59.00	---- Others	0	A2
8703.22.61.00	---- Ambulances	0	A2
8703.22.62.00	---- Hearses	0	A2
8703.22.63.00	---- With four-wheel drive and a two range transfer case built on	0	A2
8703.22.64.00	---- With a transport capacity of more than or equal to 6 people but less than or equal to 9 people, including the driver, even with 4-wheel drive, 3 or 4 side doors, flat floor and tailgate or rear doors	0	A2
8703.22.69.00	---- Others	0	A2
8703.23.61.00	---- Ambulances	0	A2
8703.23.62.00	---- Hearses	0	A2
8703.23.63.00	---- With four-wheel drive and a two range transfer case built on	0	A2
8703.23.64.00	---- With a transport capacity of more than or equal to 6 people but less than or equal to 9 people, including the driver, even with 4-wheel drive, 3 or 4 side doors, flat floor and tailgate or rear doors	0	A2
8703.23.69.00	---- Others	0	A2
8703.23.71.00	---- Ambulances	0	A2
8703.23.72.00	---- Hearses	0	A2
8703.23.73.00	---- With four-wheel drive and a two range transfer case built on	0	A2
8703.23.74.00	---- With a transport capacity of more than or equal to 6 people but less than or equal to 9 people, including the driver, even with 4-wheel drive, 3 or 4 side doors, flat floor and tailgate or rear doors	0	A2
8703.23.79.00	---- Others	0	A2
8703.24.61.00	---- Ambulances	0	A2
8703.24.62.00	---- Hearses	0	A2
8703.24.70.00	--- With four-wheel drive and a two range transfer case built on	0	A2
8703.24.80.00	---- With a transport capacity of more than or equal to 6 people but less than or equal to 9 people, including the driver, even with 4-wheel drive, 3 or 4 side doors, flat floor and tailgate or rear doors	0	A2
8703.24.90.00	--- Others	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8703.31.51.00	---- Ambulances	0	A2
8703.31.52.00	---- Hearses	0	A2
8703.31.53.00	---- With four-wheel drive and a two range transfer case built on	0	A2
8703.31.54.00	---- With a transport capacity of more than or equal to 6 people but less than or equal to 9 people, including the driver, even with 4-wheel drive, 3 or 4 side doors, flat floor and tailgate or rear doors	0	A2
8703.31.59.00	---- Others	0	A2
8703.31.61.00	---- Ambulances	0	A2
8703.31.62.00	---- Hearses	0	A2
8703.31.63.00	---- With four-wheel drive and a two range transfer case built on	0	A2
8703.31.64.00	---- With a transport capacity of more than or equal to 6 people but less than or equal to 9 people, including the driver, even with 4-wheel drive, 3 or 4 side doors, flat floor and tailgate or rear doors	0	A2
8703.31.69.00	---- Others	0	A2
8703.32.61.00	---- Ambulances	0	A2
8703.32.62.00	---- Hearses	0	A2
8703.32.63.00	---- With four-wheel drive and a two range transfer case	0	A2
8703.32.64.00	---- With a transport capacity of more than or equal to 6 people but less than or equal to 9 people, including the driver, even with 4-wheel drive, 3 or 4 side doors, flat floor and tailgate or rear doors	0	A2
8703.32.69.00	---- Others	0	A2
8703.32.71.00	---- Ambulances	0	A2
8703.32.72.00	---- Hearses	0	A2
8703.32.73.00	---- With four-wheel drive and a two range transfer case built on	0	A2
8703.32.74.00	---- With a transport capacity of more than or equal to 6 people but less than or equal to 9 people, including the driver, even with 4-wheel drive, 3 or 4 side doors, flat floor and tailgate or rear doors	0	A2
8703.32.79.00	---- Others	0	A2
8703.33.61.00	---- Ambulances	0	A2
8703.33.62.00	---- Hearses	0	A2
8703.33.70.00	--- With four-wheel drive and a two range transfer case	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8703.33.80.00	---- With a transport capacity of more than or equal to 6 people but less than or equal to 9 people, including the driver, even with 4-wheel drive, 3 or 4 side doors, flat floor and tailgate or rear doors	0	A2
8703.33.90.00	--- Others	0	A2
8703.40.00.00	- Los demás vehículos, equipados para la propulsión con motor de émbolo (pistón) alternativo, de encendido por chispa y con motor eléctrico, excepto los que se puedan cargar mediante conexión a una fuente externa de alimentación eléctrica	0	A2
8703.50.00.00	- Los demás vehículos, equipados para la propulsión con motor de émbolo (pistón), de encendido por compresión (diésel o semi-diésel) y con motor eléctrico, excepto los que se puedan cargar mediante conexión a una fuente externa de alimentación eléctrica	0	A2
8703.60.00.00	- Los demás vehículos, equipados para la propulsión con motor de émbolo (pistón) alternativo, de encendido por chispa y con motor eléctrico, que se puedan cargar mediante conexión a una fuente externa de alimentación eléctrica	0	A2
8703.70.00.00	- Los demás vehículos, equipados para la propulsión con motor de émbolo (pistón), de encendido por compresión (diésel o semi-diésel) y con motor eléctrico, que se puedan cargar mediante conexión a una fuente externa de alimentación eléctrica	0	A2
8703.80.00.00	- Los demás vehículos, propulsados únicamente con motor eléctrico	0	A2
8703.90.00.00	- Other	0	A2
8704.10.00.00	- Dumpers designed for off-highway use	0	A2
8704.21.51.00	---- Of a gross vehicle weight not exceeding 2.5 t	0	A2
8704.21.59.00	---- Other	0	A2
8704.21.61.00	---- Of a gross vehicle weight not exceeding 2.5 t	0	A2
8704.21.69.00	---- Other	0	A2
8704.21.71.00	---- Of a gross vehicle weight not exceeding 2.5 t	0	A2
8704.21.79.00	---- Other	0	A2
8704.21.91.00	---- Of a gross vehicle weight not exceeding 2.5 t	0	A2
8704.21.99.00	---- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8704.22.30.00	--- Tank vehicles, refrigerated vehicles and refuse collection vehicles	0	A2
8704.22.90.00	--- Other	0	A2
8704.23.30.00	--- Tank vehicles, refrigerated vehicles and refuse collection vehicles	0	A2
8704.23.90.00	--- Other	0	A2
8704.31.51.00	---- Of a gross vehicle weight not exceeding 2.5 t	0	A2
8704.31.59.00	---- Other	0	A2
8704.31.61.00	---- Of a gross vehicle weight not exceeding 2.5 t	0	A2
8704.31.69.00	---- Other	0	A2
8704.31.71.00	---- Of a gross vehicle weight not exceeding 2.5 t	0	A2
8704.31.79.00	---- Other	0	A2
8704.31.91.00	---- Of a gross vehicle weight not exceeding 2.5 t	0	A2
8704.31.99.00	---- Other	0	A2
8704.32.30.00	--- Tank vehicles, refrigerated vehicles and refuse collection vehicles	0	A2
8704.32.90.00	--- Other	0	A2
8704.90.00.00	- Other	0	A2
8705.10.00.00	- Crane lorries	0	A2
8705.20.00.00	- Mobile drilling derricks	0	A2
8705.30.00.00	- Fire fighting vehicles	0	A2
8705.40.00.00	- Concrete-mixer lorries	0	A2
8705.90.00.00	- Other	0	A2
8706.00.10.00	- Of buses	0	A2
8706.00.90.00	- Other	0	A2
8708.29.10.00	--- Skylights of the kind used in car bodies of heading 87.02	10	A1
8708.29.90.00	--- Other	10	A1
8708.30.20.00	-- Hydrodynamic brake system with transmission delay, and parts thereof	0	A2
8708.30.90.00	-- Other	10	A1
8708.99.00.00	-- Other	10	A1
8709.11.00.00	-- Electrical	0	A2
8709.19.00.00	-- Other	0	A2
8709.90.00.00	- Parts	0	A2
8711.10.20.00	-- Tricycles	0	A2
8711.10.90.00	-- Other	0	A2
8711.20.20.00	-- Tricycles	0	A2
8711.20.90.00	-- Other	0	A2
8711.30.20.00	-- Tricycles	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8711.30.90.00	-- Other	0	A2
8711.40.20.00	-- Tricycles	0	A2
8711.40.90.00	-- Other	0	A2
8711.50.20.00	-- Tricycles	0	A2
8711.50.90.00	-- Other	0	A2
8711.60.00.00	- Propulsados con motor eléctrico	0	A2
8711.90.00.00	- Other	0	A2
8712.00.00.00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	15	A1
8713.10.00.00	- Not mechanically propelled	0	A2
8713.90.00.00	- Other	0	A2
8714.20.00.00	- Of carriages and other vehicles for disabled persons	0	A2
8714.92.20.00	--- Spokes	0	A2
8714.93.00.00	-- Hubs without braking device and free-wheel sprocket-wheels	0	A2
8714.94.00.00	-- Brakes, including hubs with braking device, and parts thereof	0	A2
8714.95.00.00	-- Saddles (seats)	0	A2
8714.96.00.00	-- Pedals and crank-gear, and parts thereof	0	A2
8714.99.20.00	--- Handles and luggage racks (whether or not for tools), of plastics	0	A2
8714.99.90.00	--- Other	0	A2
8715.00.90.00	- Parts	0	A2
8716.20.00.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	0	A2
8716.80.10.00	-- Wheelbarrows and hand-carts	10	A1
8716.90.00.00	- Parts	0	A2
8802.11.00.00	-- Of an unladen weight not exceeding 2,000 kg	5	A1
8802.20.00.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5	A1
8802.30.00.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5	A1
8802.40.00.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	0	A2
8802.60.00.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0	A2
8803.10.00.00	- Propellers and rotors and parts thereof	0	A2
8803.20.00.00	- Under-carriages and parts thereof	0	A2
8803.30.00.00	- Other parts of aeroplanes or helicopters	0	A2
8803.90.00.00	- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
8805.10.00.00	- Aircraft launching gear and parts thereof; deck-arrestor to land on aircraft carriers or similar gear and parts thereof	0	A2
8805.21.00.00	-- Air combat simulators and parts thereof	0	A2
8805.29.00.00	-- Other	0	A2
8901.10.90.00	-- Other	0	A2
8901.20.00.00	- Tankers	0	A2
8901.30.00.00	- Refrigerated vessels, other than those of subheading 8901.20	0	A2
8901.90.90.00	-- Other	0	A2
8902.00.90.00	- Other	0	A2
8904.00.00.00	TUGS AND PUSHER CRAFT	0	A2
8905.10.00.00	- Dredgers	0	A2
8905.20.00.00	- Floating or submersible drilling or production platforms	0	A2
8905.90.00.00	- Other	0	A2
8906.10.00.00	- Warships	0	A2
8906.90.00.00	- Other	0	A2
8907.90.00.00	- Other	0	A2
8908.00.00.00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	0	A2
9001.10.00.00	- Optical fibers, optical fiber bundles and cables	0	A2
9001.20.00.00	- Sheets and plates of polarizing material	0	A2
9001.40.00.00	- Spectacle lenses of glass	0	A2
9001.50.00.00	- Spectacle lenses of other materials	0	A2
9001.90.00.00	- Other	5	A1
9002.11.00.00	- For cameras, projectors or photographic or cinematographic enlargers or reducers	0	A2
9002.19.00.00	-- Other	0	A2
9002.20.00.00	- Filters	0	A2
9002.90.00.00	- Other	0	A2
9003.11.00.00	-- Of plastics	0	A2
9003.19.00.00	-- Of other materials	0	A2
9003.90.00.00	- Parts	0	A2
9004.10.00.00	- Sunglasses	15	A1
9004.90.10.00	-- Protective goggles (except sunglasses) for workers	0	A2
9004.90.90.00	-- Other	15	A1
9005.80.00.00	- Other instruments	0	A2
9005.90.00.00	- Parts and accessories (including mountings)	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
9006.30.00.00	- Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories	0	A2
9006.52.10.00	- - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms	0	A2
9006.53.10.00	- - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms	0	A2
9006.59.10.00	- - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms	0	A2
9006.59.20.00	- - - Photographic cameras of a kind used to prepare printing plates or cylinders	0	A2
9006.91.00.00	-- For photographic cameras	0	A2
9006.99.00.00	-- Other	0	A2
9007.20.00.00	- Projectors	0	A2
9007.91.00.00	-- For cameras	10	A1
9007.92.00.00	-- For projectors	0	A2
9008.50.20.00	-- Microfilm, microfiche or other microform readers, including copiers	0	A2
9008.50.90.00	-- Other	0	A2
9008.90.00.00	- Parts and accessories	0	A2
9010.10.00.00	- 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	0	A2
9010.50.00.00	- Other apparatus and equipment for photographic or cinematographic laboratories; negatoscopes	0	A2
9010.60.00.00	- Projection screens	0	A2
9010.90.00.00	- Parts and accessories	0	A2
9011.10.00.00	- Stereoscopic microscopes	0	A2
9011.20.00.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	0	A2
9011.80.00.00	- Other microscopes	0	A2
9011.90.00.00	- Parts and accessories	0	A2
9012.10.00.00	- Microscopes other than optical microscopes; diffraction apparatus	0	A2
9012.90.00.00	- Parts and accessories	0	A2
9013.20.00.00	- Lasers, other than laser diodes	0	A2
9013.80.00.00	- Other devices, appliances and instruments	0	A2
9013.10.00.00	- Telescopic sights for weapons; periscopes; viewers for machines, apparatus or instruments of this Chapter or Section XVI	5	A1

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
9013.90.00.00	- Parts and accessories	0	A2
9014.10.00.00	- Direction finding compasses	0	A2
9014.20.00.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	0	A2
9014.80.00.00	- Other instruments and appliances	0	A2
9014.90.00.00	- Parts and accessories	0	A2
9015.10.00.00	- Rangefinders	0	A2
9015.20.00.00	- Theodolites and tachymeters (tacheometers)	0	A2
9015.30.00.00	- Levels	0	A2
9015.40.00.00	- Photogrammetrical surveying instruments and appliances	0	A2
9015.80.00.00	- Other instruments and appliances	0	A2
9015.90.00.00	- Parts and accessories	0	A2
9016.00.00.00	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS	0	A2
9017.20.00.00	- Other drawing, marking-out or mathematical calculating instruments	0	A2
9017.30.00.00	- Micrometers, callipers and gauges	0	A2
9017.80.00.00	- Other instruments	0	A2
9017.90.00.00	- Parts and accessories	0	A2
9018.11.00.00	-- Electro-cardiographs	0	A2
9018.12.00.00	-- Ultrasonic scanning apparatus	0	A2
9018.13.00.00	-- Magnetic resonance imaging apparatus	0	A2
9018.14.00.00	-- Scintigraphic apparatus	0	A2
9018.19.00.00	-- Other	0	A2
9018.20.00.00	- Ultraviolet or infra-red ray apparatus	0	A2
9018.31.10.00	--- Disposable	0	A2
9018.31.90.00	--- Other	0	A2
9018.32.00.00	-- Tubular metal needles and needles for sutures	0	A2
9018.39.10.00	--- Venoclysis equipment	0	A2
9018.39.90.00	--- Other	0	A2
9018.41.00.00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	0	A2
9018.49.00.00	-- Other	0	A2
9018.50.00.00	- Other ophthalmic instruments and appliances	0	A2
9018.90.00.00	- Other instruments and appliances	0	A2
9019.10.00.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0	A2
9019.20.00.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
9020.00.00.00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	0	A2
9021.10.00.00	- Orthopaedic or fracture articles and apparatus	0	A2
9021.21.00.00	-- Artificial teeth	0	A2
9021.29.00.00	-- Other	0	A2
9021.31.00.00	-- Artificial joints	0	A2
9021.39.00.00	-- Other	0	A2
9021.40.00.00	- Hearing aids, excluding parts and accessories	0	A2
9021.50.00.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A2
9021.90.00.00	- Other	0	A2
9022.12.00.00	-- Computed tomography apparatus	0	A2
9022.13.00.00	-- Other, for dental uses	0	A2
9022.14.00.00	-- Other, for medical, surgical or veterinary uses	0	A2
9022.19.00.00	-- For other uses	0	A2
9022.21.00.00	-- For medical, surgical, dental or veterinary uses	0	A2
9022.29.00.00	-- For other uses	0	A2
9022.30.00.00	- X-ray tubes	0	A2
9022.90.00.00	- Other, including parts and accessories	0	A2
9023.00.00.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0	A2
9024.10.00.00	- Machines and appliances for testing metals	0	A2
9024.80.00.00	- Other machines and appliances	0	A2
9024.90.00.00	- Parts and accessories	0	A2
9025.11.00.00	-- Liquid-filled, for direct reading	0	A2
9025.19.00.00	-- Other	0	A2
9025.80.00.00	- Other instruments	0	A2
9025.90.00.00	- Parts and accessories	0	A2
9026.10.00.00	- For measuring or checking the flow or level of liquids	0	A2
9026.20.00.00	- For measuring or checking pressure	0	A2
9026.80.00.00	- Other instruments and appliances	0	A2
9026.90.00.00	- Parts and accessories	0	A2
9027.10.00.00	- Gas or smoke analysis apparatus	0	A2
9027.20.00.00	- Chromatographs and electrophoresis instruments	0	A2
9027.30.00.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	A2
9027.50.00.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
9027.80.10.00	-- Exposure meters	0	A2
9027.80.90.00	-- Other	0	A2
9027.90.10.00	-- Microtomes	0	A2
9027.90.90.00	-- Parts and accessories	0	A2
9028.10.00.00	- Gas meters	0	A2
9028.20.00.00	- Liquid meters	0	A2
9028.30.90.00	-- Other	0	A2
9028.90.00.00	- Parts and accessories	0	A2
9029.10.00.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	0	A2
9029.20.00.00	- Speed indicators and tachometers; stroboscopes	0	A2
9029.90.00.00	- Parts and accessories	0	A2
9030.10.00.00	- Instruments and apparatus for measuring or detecting ionizing radiations	0	A2
9030.20.00.00	- Oscilloscopes and oscillographs	0	A2
9030.31.00.00	-- Multimeters, without a recording device	0	A2
9030.32.00.00	-- Multimeters, with a recording device	0	A2
9030.33.00.00	-- Other, without a recording device	0	A2
9030.39.00.00	-- Other, with a recording device	0	A2
9030.40.00.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A2
9030.82.00.00	-- For measuring or checking semiconductor wafers or devices	0	A2
9030.84.00.00	-- Other, with a recording device	0	A2
9030.89.00.00	-- Other	0	A2
9030.90.00.00	- Parts and accessories	0	A2
9031.10.00.00	- Machines for balancing mechanical parts	0	A2
9031.20.00.00	- Test benches	0	A2
9031.41.00.00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A2
9031.49.10.00	--- Profile projectors	0	A2
9031.49.90.00	--- Other	0	A2
9031.80.00.00	- Other instruments, appliances and machines	0	A2
9031.90.00.00	- Parts and accessories	0	A2
9032.10.00.00	- Thermostats	0	A2
9032.20.00.00	- Manostats	0	A2
9032.81.00.00	-- Hydraulic or pneumatic	0	A2
9032.89.00.00	-- Other	0	A2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
9032.90.00.00	- Parts and accessories	0	A2
9033.00.00.00	PARTS AND ACCESSORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	0	A2
9101.19.10.00	- - - With opto-electronic display only	15	A1
9101.19.90.00	- - - Other	15	A1
9101.99.00.00	- - Other	15	A1
9102.21.00.00	- - Automatic	15	A1
9104.00.00.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	0	A2
9105.99.00.00	- - Other	15	A1
9106.10.00.00	- Attendance registers; time-registers and time-recorders	0	A2
9106.90.10.00	- - Parking meters	0	A2
9106.90.90.00	- - Other	0	A2
9107.00.00.00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	0	A2
9110.11.00.00	- - Complete movements, unassembled or partly assembled (movement sets)	0	A2
9110.12.00.00	- - Incomplete movements, assembled	0	A2
9110.19.00.00	- - Rough movements	0	A2
9110.90.00.00	- Other	0	A2
9111.90.00.00	- Parts	0	A2
9112.90.00.00	- Parts	0	A2
9202.90.10.00	- - Guitars	15	A1
9205.10.00.00	- Brass-wind instruments	10	A1
9205.90.90.00	- - Other	10	A1
9301.10.10.00	- - Self-propelled	15	A1
9301.10.90.00	- - Other	15	A1
9301.90.00.00	- Other	15	A1
9302.00.00.00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04	15	A1
9303.10.00.00	- Muzzle-loading firearms	15	A1
9303.30.00.00	- Other sporting, hunting or target-shooting rifles	15	A1
9303.90.00.00	- Other	15	A1
9305.10.00.00	- Of revolvers or pistols	15	A1
9305.20.90.00	- - Other	15	A1
9305.91.00.00	- - Of military weapons of heading 93.01	15	A1
9305.99.00.00	- - Other	15	A1

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
9306.29.00.00	-- Other	15	A1
9306.90.00.00	- Other	15	A1
9401.80.00.00	- Other seats	15	A1
9402.10.00.00	- Dentists', barbers' or similar chairs and parts thereof	0	A2
9402.90.20.00	-- Other furniture	0	A2
9402.90.90.00	-- - Parts	0	A2
9403.20.00.00	- Other metal furniture	15	A1
9403.30.00.00	- Wooden furniture of the kind used in offices	15	A1
9403.50.00.00	- Wooden furniture of the kind used in bedrooms	15	A1
9403.60.00.00	- Other wooden furniture	15	A1
9403.90.10.00	-- Of wood	15	A1
9403.90.90.00	-- - Other	5	A1
9404.30.00.00	- Sleeping bags	15	A1
9404.90.00.00	- Other	15	A1
9405.10.10.00	-- Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A2
9405.10.20.00	-- Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built inseparably	15	A1
9405.10.90.00	-- - Other	15	A1
9405.20.00.00	- Electric table, desk, bedside or floor-standing lamps	15	A1
9405.40.10.00	-- With mercury or sodium vapour lamps	0	A2
9405.40.90.00	-- - Other	15	A1
9406.10.10.00	-- Locales de vivienda sin equipar, con un área de construcción inferior o igual a 75 m2	15	A1
9406.10.20.00	-- Invernaderos, sin equipar, con área de construcción superior o igual a 1,000 m2	0	A2
9406.10.90.00	-- - Other	15	A1
9406.90.10.00	-- Un-equipped housing premises, with a construction area less than or equal to 75 m2	15	A1
9406.90.20.00	-- Greenhouses, not equipped, with a construction area greater than or equal to 1,000 m2	0	A2
9406.90.90.00	-- - Other	15	A1
9503.00.10.00	- Tricycles, scooters, pedal cars and other wheeled toys designed to be ridden by children; carriages and wheelchairs for dolls	15	A1
9503.00.21.00	-- Dolls, whether or not dressed	15	A1
9503.00.22.00	-- Clothing, clothing accessories, footwear and headgear	15	A1
9503.00.29.00	-- Parts and other accessories	5	B2

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
9503.00.31.00	-- Electric trains, including tracks, signals and other accessories therefor	15	A1
9503.00.32.00	-- Reduced-size ('scale') model assembly kits, working or not, excluding those of subdivision 9503.00.31	15	A1
9503.00.33.00	-- Constructional toys	15	B2
9503.00.34.00	-- Sets or assortments	15	B2
9503.00.39.00	-- Other	15	A1
9503.00.41.00	-- Stuffed toys	15	A1
9503.00.42.00	-- Plastic eyes and noses of stuffed toys	0	A2
9503.00.43.00	-- Other parts of stuffed toys	15	A1
9503.00.49.00	-- Other	15	A1
9503.00.50.00	- Toy musical instruments and apparatus	15	A1
9503.00.60.00	- Puzzles	15	A1
9503.00.70.00	- Other toys, put up in sets or outfits	15	B2
9503.00.80.00	- Other toys and models, incorporating a motor	15	A1
9503.00.90.00	- Other	15	A1
9504.50.00.00	- Video game consoles and machines, other than those of subheading 9504.30	15	A1
9504.90.00.00	- Other	15	A1
9505.90.00.00	- Other	15	A1
9506.99.00.00	-- Other	10	A1
9507.20.00.00	- Fish-hooks, whether or not snelled	0	A2
9507.30.00.00	- Fishing reels	0	A2
9602.00.10.00	- Gelatine capsules for pharmaceutical purposes	0	A2
9603.29.00.00	-- Other	15	A1
9603.50.10.00	-- Brushes constituting parts of machines or appliances	0	A2
9603.50.20.00	-- Brushes of the kind used in the bodies for the motor vehicles of heading 87.02	0	A2
9603.90.10.00	-- Brushes for eraser pencils	0	A2
9603.90.20.00	-- Brushes of man-made materials bound together in a head	15	A1
9603.90.90.00	-- Other	15	A1
9604.00.00.00	HAND SIEVES AND HAND RIDDLES	0	A2
9606.10.00.00	- Press-fasteners and parts thereof	0	A2
9606.29.00.00	-- Other	5	A1
9606.30.00.00	- Button moulds and other parts of buttons; button blanks	0	A2
9607.20.90.00	-- Otras	0	A2
9608.10.00.00	- Ballpoint pens	15	A1
9608.40.00.00	- Propelling or sliding pencils	0	A2
9608.91.00.00	-- Pen nibs and nib points	5	A1

HS CODE 2018 (SAC)	DESCRIPTION	BASE RATE	REDUCTION CATEGORY
9608.99.10.00	- - - Ballpoints for ballpoint pens	0	A2
9608.99.20.00	- - - Bodies for ballpoint pens	0	A2
9608.99.30.00	- - - Tips for felt-tipped and other porous-tipped pens or markers	0	A2
9608.99.90.00	- - - Other	0	A2
9609.20.00.00	- Leads for pencils or propelling or sliding pencils	0	A2
9611.00.00.00	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	15	A1
9612.10.10.00	- - For printers for automatic data processing machines and similar printers	5	A1
9612.10.90.00	- - Other	15	A1
9613.80.10.00	- - Industrial, laboratory and similar lighters	0	A2
9613.80.90.00	- - Other	0	A2
9613.90.00.00	- Parts	0	A2
9619.00.10.00	- Of plastics	15	A1
9619.00.21.00	- - Diapers for adults	0	A2
9619.00.29.00	- - Other	15	A1
9619.00.31.00	- - Diapers for adults	0	A2
9619.00.39.00	- - Other	15	A1
9619.00.40.00	- Of textile materials, knitted or crocheted	15	A1
9619.00.90.00	- - Other	15	A1
9620.00.10.00	- Of the types used in the machines and apparatus of Chapters 84 and 85	0	A2
9620.00.20.00	- Of the types used in the machines and apparatus of Chapter 90, except those of cinematographic cameras	0	A2
9620.00.50.00	- Others, of iron or steel, of graphite or of other carbon	0	A2
9701.10.10.00	- - Unframed	5	A1
9701.10.20.00	- - Framed	10	A1
9701.90.10.00	- - Unframed	5	A1
9701.90.20.00	- - Framed	10	A1
9703.00.00.00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	10	A1

ANNEX 1-2
RULES OF ORIGIN

TITLE I

GENERAL PROVISIONS

ARTICLE 1: DEFINITIONS

For the purposes of this Annex:

"chapters", "headings" and "subheadings" mean the chapters, the headings (four-digit codes) and the subheadings (six-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Annex as 'the Harmonized System' or 'HS';

"classified" refers to the classification of a product or material under a particular heading;

"competent public authority" refers to:

(a) for Guatemala, the Dirección de Administración del Comercio Exterior del Ministerio de Economía for issuance of certificate of origin GIFTA, to grant the status of approved exporter and for verification of proofs of origin, or its successor;

(b) for Israel, the Customs Directorate of the Israel Tax Authority of the Ministry of Finance, or its successor;

"consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

"customs value" means the value as determined in accordance with the WTO Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994

(hereinafter referred to as "Customs Valuation Agreement");

"ex-works price" means the price paid for the product ex works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, less any internal taxes which are, or may be, repaid when the product obtained is exported;

"goods" means both materials and products;

"manufacture" means any kind of working or processing, including assembly or specific operations;

"material" means any ingredient, raw material, component or part, amongst others, used in the manufacture of the product;

"product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;

"value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in a Party;

"value of originating materials" means the value of such materials as defined in (k), applied *mutatis mutandis*;

"territories" includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2: GENERAL REQUIREMENTS

1. For the purpose of implementing the Agreement, the following products shall be considered as originating in Israel:

- (a) products wholly obtained in Israel within the meaning of Article 4;
- (b) products obtained in Israel incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Israel within the meaning of Article 5.

2. For the purpose of implementing the Agreement the following products shall be considered as originating in Guatemala:

- (a) products wholly obtained in Guatemala within the meaning of Article 4;
- (b) products obtained in Guatemala incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Guatemala within the meaning of Article 5.

ARTICLE 3: CUMULATION OF ORIGIN

1. Materials originating in Israel shall be considered as materials originating in Guatemala when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6.

2. Materials originating in Guatemala shall be considered as materials originating

in Israel when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6.

3.

(a) Where each Party entered or will enter separately into a free trade agreement under Article XXIV of the GATT 1994 with the same non-Party, and the goods qualify for tariff preferences under the agreement of one of the Parties with the non-Party, the goods will be considered as originating goods according to the present Agreement, if they are used as a material in the production of another good in the territory of the other Party.

(b) A Party shall apply this paragraph, only when the free trade agreement between each Party and the non-Party is in force.

4. For the purpose of implementation of paragraph (3), the Parties, through the Joint Committee, shall agree upon the conditions for the implementation of this Article.

ARTICLE 4: WHOLLY OBTAINED PRODUCTS

1. The following shall be considered as wholly obtained in Israel or in Guatemala:

(a) mineral products extracted from their soil or from their seabed;

(b) vegetable products harvested or grown and gathered there;

(c) live animals born and raised there;

(d) products from live animals raised there;

- (e) products obtained by hunting conducted there;
- (f) products obtained by fishing conducted there;
- (g) products of aquaculture, including mariculture where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there;
- (h) products of sea fishing and other products taken from the sea outside the territorial waters of Israel or Guatemala by their vessels;
- (i) products made aboard their factory ships exclusively from products referred to in (h);
- (j) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (k) waste and scrap resulting from manufacturing operations conducted there;
- (l) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil; or
- (m) goods produced there exclusively from the products specified in (a) to (j).

2. The terms "their vessels" and "their factory ships" in paragraphs 1 (h) and (i) shall apply only to vessels and factory ships which are flagged and registered or recorded in a Party, in conformity with the law of the said Party.

ARTICLE 5: SUFFICIENTLY WORKED OR PROCESSED PRODUCTS

1. For the purposes of Article 2, products which are not wholly obtained shall be considered to be sufficiently worked or processed when the conditions set out in the list in Appendix 1 are fulfilled.

The conditions referred to above indicate, for all products covered by the Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list in Appendix 1, shall not be used in the manufacture of a product, may nevertheless be used, provided that:

- (a) their total value does not exceed 10 percent of the ex-works price of the product;
- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonized System. A product provided for in Chapters 50 to 63 of the HS Code will be considered to have undergone a change in tariff classification if the weight of all non-originating materials that are used in the production of the product and that do not undergo the applicable change in tariff classification does not exceed 10 percent of the weight of the product.

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 6.

ARTICLE 6: INSUFFICIENT WORKING OR PROCESSING

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);

(k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;

(l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

(m) simple mixing of products, whether or not of different kinds including mixing of sugar with any material;

(n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(o) a combination of two or more operations specified in (a) to (n); or

(p) slaughter of animals.

2. All operations carried out in Israel or in Guatemala on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

ARTICLE 7: UNIT OF QUALIFICATION

1. The unit of qualification for the application of the provisions of this Annex shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.

It follows that:

(a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit

of qualification;

(b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Annex.

2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

ARTICLE 8: ACCESSORIES, SPARE PARTS AND TOOLS

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

ARTICLE 9: SETS

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 percent of the ex-works price of the set.

ARTICLE 10: NEUTRAL ELEMENTS

In order to determine whether a product is an originating product, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 11: PRINCIPLE OF TERRITORIALITY

1. The conditions set out in Title II of this Annex, relating to the acquisition of originating status must be fulfilled without interruption in Israel or Guatemala.
2. If originating goods exported from Israel or from Guatemala to another country return, they shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning goods are the same as those exported; and
 - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
3. The acquisition of originating status in accordance with the conditions set out in

Title II of this Annex shall not be affected by working or processing done outside the Parties on materials exported from Israel or from Guatemala and subsequently re-imported there, provided that:

(a) the said materials are wholly obtained in Israel or in Guatemala or have undergone working or processing beyond the operations referred to in Article 6 prior to being exported; and

(b) it can be demonstrated to the satisfaction of the customs authorities that:

(i) the re-imported goods have been obtained by working or processing the exported materials; and

(ii) the total added value acquired outside the Parties by applying the provisions of this Article does not exceed 10 percent of the ex-works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II of this Annex shall not apply to working or processing done outside the Parties. However, where, in the list in Appendix 1, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the Party concerned, taken together with the total added value acquired outside the Parties by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, "total added value" shall mean all costs arising outside the Parties, including the value of the materials incorporated there.

6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Appendix 1 or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 5, paragraph 2 is applied.

7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.

8. Any working or processing of the kind covered by the provisions of this Article and done outside the Parties shall be done under the outward processing arrangements, or similar arrangements.

ARTICLE 12: DIRECT TRANSPORT

1. The preferential tariff treatment provided for under this Agreement applies only to products satisfying the requirements of this Annex, which are transported directly between the Parties. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territories other than those of the Parties.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing Party by the production of:

(a)

(i) a transport document, such as an air waybill, bill of lading or waybill, as the case may be, specifying the date and place of shipment of goods, and the port or airport or entry point of the final destination, when those goods have been in transit through the territory of one or more States that are not parties to the Agreement without transshipment or temporary storage;

(ii) a transport document, such as an air waybill, bill of lading or waybill, as the case may be, and traceability letter, when the goods are subjects of transshipment by different means of transport, specifying that the goods, which have been in transit, were subjects

only to transshipment without temporary storage in one or more States that are not parties to the Agreement; or

(iii) transport document, such as an air waybill, bill of lading or waybill, as the case may be or certification issued by the customs authorities of the country of transit, with regard to goods that while in transit, have been subject to transshipment with temporary storage in one or more States that are not parties to the Agreement, or

(b) failing these, any substantiating documents to the satisfaction of the customs authority of the importing Party.

ARTICLE 13: EXHIBITIONS

1. Originating products sent for exhibition in a country other than the Parties and sold after the exhibition for importation into the territory of a Party shall benefit on importation from the provisions of this Agreement, provided it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these products from Israel or from Guatemala in which the exhibition is held and has exhibited them there;

(b) the products have been sold or otherwise disposed of by that exporter to a person in the territory of a Party;

(c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and

(d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title IV of this Annex and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

PROOF OF ORIGIN

ARTICLE 14: GENERAL REQUIREMENTS

1. Products originating in Israel shall, on importation into Guatemala, and products originating in Guatemala shall, on importation into Israel, benefit from this Agreement upon submission of a certificate of origin GIFTA, a specimen of which appears in Appendix 2.

2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 21, benefit from the Agreement without it being necessary to submit any of the proofs of origin referred to in paragraph 1.

ARTICLE 15: PROCEDURE FOR THE ISSUANCE OF A CERTIFICATE OF ORIGIN GIFTA

1. A certificate of origin GIFTA shall be issued by the competent public authority of the exporting Party upon the submission of an application in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For this purpose, the exporter or his authorised representative shall fill out both the certificate of origin GIFTA and the application form, specimens of which appear in Appendix 2. These forms shall be completed in the English language.

3. The exporter applying for the issue of a certificate of origin GIFTA shall be prepared to submit at any time, at the request of the competent public authority of the exporting Party where the certificate of origin GIFTA is issued, all appropriate documents proving the originating status of the products concerned, as well as the fulfilment of the other requirements of this Annex.

4. A certificate of origin GIFTA shall be issued by the competent public authority of Israel or Guatemala if the products concerned can be considered as products originating in Israel or in Guatemala and fulfil the other requirements of this Annex.

5. The competent public authorities issuing certificates of origin GIFTA shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounting records, accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the certificate of origin GIFTA shall be indicated in box 11 of the certificate.

A certificate of origin GIFTA shall be issued by the competent public authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

ARTICLE 16: CERTIFICATES OF ORIGIN GIFTA ISSUED RETROSPECTIVELY

1. Notwithstanding Article 15, paragraph 7, a certificate of origin GIFTA may exceptionally be issued after exportation of the products to which it relates if:

(a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

(b) it is demonstrated to the satisfaction of the competent public authorities that a certificate of origin GIFTA was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the certificate of origin GIFTA relates, and state the reasons for his request.

3. The competent public authorities may issue a certificate of origin GIFTA retrospectively only after verifying that the information supplied in the exporter's application accords with that in the corresponding file.

4. Certificates of origin GIFTA issued retrospectively must be endorsed with the phrase "issued retrospectively" in one of the following languages:

ES "EXPEDIDO A POSTERIORI"

EN "ISSUED RETROSPECTIVLY".

5. The endorsement referred to in paragraph 4 shall be inserted in box 7 the "Observations" box of the certificate of origin GIFTA.

ARTICLE 17: ISSUE OF A DUPLICATE CERTIFICATE OF ORIGIN GIFTA

1. In the event of theft, loss or destruction of a certificate of origin GIFTA, the exporter may apply to the competent public authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with the phrase "duplicate" in one of the following languages:

ES "DUPLICADO"

EN "DUPLICATE".

3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate certificate of origin GIFTA.

4. The duplicate, which must bear the date of issue of the original certificate of origin GIFTA, shall take effect as from that date.

ARTICLE 18: VALIDITY OF CERTIFICATE OF ORIGIN

1. A certificate of origin shall be valid for twelve months from the date of issue in the exporting Party, and shall be submitted within said period to the customs authorities of the importing Party.

2. Certificates of origin which are submitted to the customs authorities of the importing Party after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential tariff treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of delayed presentation, the customs authorities of the importing Party may accept the certificates of origin where the products have been submitted before said final date.

ARTICLE 19: SUBMISSION OF CERTIFICATE OF ORIGIN

Certificates of origin shall be submitted to the customs authorities of the importing Party in accordance with the procedures applicable in that Party. The said authorities may require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of this Agreement.

ARTICLE 20: IMPORTATION BY INSTALMENTS

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or headings 7308 and 9406 of the Harmonized System are imported by instalments, a certificate of origin for such products shall be submitted to the customs authorities upon the importation of the first instalment.

ARTICLE 21: EXEMPTIONS FROM CERTIFICATE OF ORIGIN

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a certificate of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Annex and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

3. Furthermore, the total value of these products shall not exceed USD 500 in the case of small packages or USD 1200 in the case of products forming part of travellers' personal luggage.

ARTICLE 22: SUPPORTING DOCUMENTS

The documents referred to in Article 15, paragraph 3 used for the purpose of proving that products covered by a certificate of origin GIFTA can be considered as products originating in Israel or in Guatemala and fulfil the other requirements of this Annex may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounting records or internal book-keeping;

- (b) documents proving the originating status of materials used, issued or made out in a Party, where these documents are used in accordance with domestic legislation;

- (c) documents proving the working or processing of materials in Israel or in Guatemala, issued or made out in a Party, where these documents are used in accordance with domestic law; or

- (d) certificates of origin GIFTA proving the originating status of materials used, issued or made out in a Party in accordance with this Annex.

ARTICLE 23: PRESERVATION OF CERTIFICATES OF ORIGIN AND SUPPORTING DOCUMENTS

1. The exporter applying for the issuance of a certificate of origin GIFTA shall keep the documents referred to in Article 15, paragraph 3 for at least three years.

2. The competent public authority of the exporting Party issuing a certificate of origin GIFTA shall keep the application form referred to in Article 15, paragraph 2 for at least three years.

3. The customs authorities of the importing Party shall keep for at least three years the certificates of origin GIFTA submitted to them. These may be kept in electronic format.

ARTICLE 24: DISCREPANCIES AND FORMAL ERRORS

1. The discovery of slight discrepancies between the statements made in the certificate of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the certificate of origin null and void if it is duly established that this document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a certificate of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 25: ADMINISTRATIVE COOPERATION

1. The competent public authorities of the Parties shall provide each other with specimen impressions of stamps used in their offices for the issue of certificates of origin GIFTA and with the addresses of the competent public authorities responsible for verifying those certificates.

2. In order to ensure the proper application of this Annex, the Parties shall assist each other through their respective competent public authorities or, when applicable, customs authorities, in checking the authenticity of the certificates of origin GIFTA and the correctness of the information given in these documents.

ARTICLE 26: VERIFICATION OF CERTIFICATES OF ORIGIN

1. Subsequent verifications of certificates of origin shall be carried out at random or whenever the customs authority or, when applicable, competent public authority of the importing Party, have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other

requirements of this Annex.

2. For the purposes of implementing the provisions of paragraph 1, the customs authority or, when applicable, competent public authority of the importing Party, shall return the certificate of origin GIFTA and the invoice, or a copy of these documents, to the competent public authorities of the exporting Party giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the certificates of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the competent public authorities of the exporting Party. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounting records or accounts or any other check considered appropriate related to origin and according to its law.

4. If the customs authorities of the importing Party decide to suspend the granting of preferential tariff treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The competent public authorities or, when applicable, customs authorities requesting the verification, shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in Israel or in Guatemala and fulfil the other requirements of this Annex.

6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities or, when applicable, competent public authority shall, except in exceptional circumstances, refuse entitlement to the preferences.

ARTICLE 27: DENIAL OF PREFERENTIAL TREATMENT

Only for the following specific reasons, preferential treatment may be refused

without verification of the Certificate of Origin:

- (a) the requirements on direct transport of Article 12 have not been fulfilled;
- (b) the importer fails to submit the Certificate of Origin to the customs authorities of the importing Party within the period specified in the importing Party's law;
- (c) the competent public authority of the exporting Party or the exporter did not sign the Certificate of Origin;
- (d) the Certificate of Origin presented to the importing Party is not a Certificate GIFTA.

ARTICLE 28: DISPUTE SETTLEMENT

1. Where disputes arise in relation to the verification procedures of Article 26, which cannot be settled between the authorities requesting verification and the authorities responsible for carrying out this verification, or in relation to the interpretation of this Annex, the requests for the settlement of those disputes shall be submitted to the Joint Committee.

2. In all cases, the settlement of disputes between the importer and the customs authorities of the importing Party shall be under the domestic law of said Party.

ARTICLE 29: PENALTIES

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential tariff treatment for products.

ARTICLE 30: FREE ZONES

1. Israel and Guatemala shall take all necessary steps to ensure that products traded under cover of a certificate of origin which in the course of transport use a free zone or a customs warehouse situated in their territory in accordance with their domestic law are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in Israel or in Guatemala are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the competent public authorities shall issue a new certificate of origin GIFTA at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Annex.

TITLE VI

FINAL PROVISIONS

ARTICLE 31: MODIFICATIONS TO THIS ANNEX

The Joint Committee may decide to modify the provisions of this Annex and its Appendixes.

ARTICLE 32: TRANSITIONAL PROVISIONS FOR PRODUCTS IN TRANSIT OR STORAGE

The provisions of this Agreement may be applied to products which comply with the provisions of this Annex and which on the date of entry into force of this Agreement are either in transit or are in the Parties in temporary storage, in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing Party, within twelve months of that date, of a certificate of origin issued retrospectively together with the documents showing that the goods have been transported directly.

APPENDIX 1

PRODUCT SPECIFIC RULES OF ORIGIN

Part I – General Interpretative Note

- 1 For the purposes of interpreting the rules of origin set forth in this Annex:
 - (a) The specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading;
 - (b) The requirement of a change in tariff classification applies only to non-originating materials;
 - (c) where a specific rule of origin is defined using the criterion of a change in tariff classification, the rule will be considered to be met only if each of the non-originating materials used in the production of the good has undergone the change in tariff classification;
 - (d) where a specific rule of origin is defined using the criterion of a change in tariff classification, and it is written to exclude tariff provisions at the level of a chapter, heading, or subheading of the Harmonized System (HS), it shall be construed to mean that the rule of origin requires that materials classified in those excluded provisions be originating for the good to qualify as originating;
 - (e) When a heading or subheading is subject to alternative specific rules of origin, the rule will be considered to be met if a good satisfies one of the alternatives;
 - (f) For the purposes of this Annex, mentioning the term "materials" in the subsequent rules, materials are considered as non-originating;
 - (g) For the purposes of this Annex, "Ex Chapter _" means that the rule for that chapter will apply as a general rule to the HS codes that are not specified below the general rule (where the specific exception appears).
2. For the purposes of this Annex:

Section means a section of the HS;

Chapter means a chapter of the HS;

Heading means the first four digits in the tariff classification number under the

HS; and

Subheading means the first six digits in the tariff classification number under the HS.

Part II – Specific Rules of Origin

HS Code	Description	Rules of Origin
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained. The origin of the goods of this chapter shall be the country in which the animals were born and have been raised
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	Manufacture in which all the materials of Chapter 3 used are wholly obtained, allowing the use of non-originating fry or larva
Ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained
Ex0401		Manufacture from materials of any other chapter
Ex0403		A change to heading 04.03 from any other chapter, except from heading 19.01.
Ex0405		Manufacture from materials of any other chapter

Ex0406		A change to heading 04.06 from any other chapter, except from heading 35.01
Ex0407		Manufacture from materials of any other chapter
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used are wholly obtained
Chapter 6*	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	A change to heading 06.01 through 06.04 from any other chapter; or the country of origin of the goods of this heading shall be the country in which they are grown
Chapter 7*	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8*	Edible fruit and nuts; peel of citrus fruit or melons	Manufacture in which all the materials of Chapter 8 used are wholly obtained
Ex Chapter 9*	Coffee, tea, Maté and spices:	Manufacture from materials of any other heading
Ex09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture in which all the materials of Chapter 9 used are wholly obtained
Ex0904, Ex0908	Ginger, Saffron, Curcuma, Thyme, Bay Leaves, Curry And Other Spices	Manufacture in which all the materials of headings 0904 and 0908 used are wholly obtained
ExChapter 10*	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained

Chapter 11*	Products of the milling industry; malt; starches; inulin; wheat gluten:	Manufacture from materials of any other chapter
Ex 1102		Manufacture from materials from any other heading
Ex 1104		Manufacture from materials from any other subheading.
Chapter 12*	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained
Chapter 13	Lac; gums, resins and other vegetable saps and extracts:	Manufacture from materials of any other chapter
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any other chapter
Ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes:	Manufacture from materials of any other heading
Ex 1507		Manufacture from materials of any other subheading including refining of the raw oil
Ex 1511		Manufacture from materials of any heading, except that of the product in which all the vegetal materials of heading 1511 and 1513 used are wholly obtained
Ex 1512		Manufacture from materials of any other subheading including refining of the raw oil
Ex 1513		Other Manufacture in which all the vegetable materials used are wholly obtained

Ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates:	Manufacture from materials of any other heading
Ex 1601		Manufacture from materials of any other heading, except from heading 0201, 0202, 0203 and 0207, allowing the production from imported mechanically deboned poultry meat
Ex 1602		Manufacture from materials of any other heading, except from heading 0201, 0202, 0203 and 0207, allowing the production from imported mechanically deboned poultry meat
Ex 1603		Manufacture from materials of any other heading, except from heading 0201, 0202, 0203 and 0207, allowing the production from imported mechanically deboned poultry meat
Ex Chapter 17	Sugars and sugar confectionery:	Manufacture from materials of any other heading
Ex 1701		Manufacture in which all the materials of Chapter 17 used are wholly obtained
Chapter 18	Cocoa and cocoa preparations:	Manufacture from materials of any other heading
Ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products; except for:	Manufacture from any other heading.
Ex 1901 – 1902, 1905		A change from any other chapter, except from heading 11.01 and 11.03.
Ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants:	Manufacture from materials of any other heading

Ex 2007 - 2008		Manufacture from materials of any other subheading
Ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Ex 2101		Manufacture in which all the materials of Chapter 9 used are wholly obtained
Ex 2102		Manufacture from the materials of any heading, except that of the product
Ex21.05		A change to heading 21.05 from any other heading, except from Chapter 04, provided that the non-originating materials of heading 04.02 do not constitute more than 15 % of the weight of the good
Ex 2106		Manufacture from materials of any other heading except 1701
Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any other heading
Ex 2204		Manufacture from materials of any other heading, and in which all the grapes or materials derived from grapes used are wholly obtained
Ex 2207		Manufacture from materials of any other chapter, except from heading 1703

Ex 2208		<p>Manufacture from materials of any heading, except that of the product and heading 1703 or 2207</p> <p>Or</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained
Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from material of any other chapter
Ex Chapter 24	Tobacco and manufactured tobacco substitutes:	Manufacture from materials of any other heading
Ex Chapter 25	Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement	<p>Manufacture from materials of any other heading; or</p> <p>Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product</p>
Ex 2522-2523		Manufactured from any other chapter
Chapter 26	Ores, slag and ash	<p>Manufacture from materials of any other heading; or</p> <p>Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes:	<p>Manufacture from materials of any other heading; or</p> <p>Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of</p>

		the product
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 29	Organic chemicals	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Ex 3003-3004		Manufacture from materials of any heading, except that of the product and heading 3003

Ex 3005		Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product.
Ex 3006		Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product
Chapter 31	Fertilisers; except for:	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Ex 3215		Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product.
Ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any other heading; or Manufacture in which the

		value of non-originating materials used does not exceed 50% of the ex-works price of the product
Ex 3304 – 3307		Manufacture from materials of any other heading, other than 3304-3307
Ex Chapter 34		Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Ex 3401 - 3402		Manufacture from materials of any other heading
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 38	Miscellaneous chemical	Manufacture from materials of

	products; except for:	any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 39	Plastics and articles thereof; except for:	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Ex 4001		Wholly obtained
Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating

		materials used does not exceed 50% of the ex-works price of the product
Ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any other heading while materials from Chapter 44 are wholly obtained
Ex 4420		Manufacture from materials of any other heading except for 4420
Chapter 45	Cork and articles of cork:	Manufacture from materials of any other heading
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product
Ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
Ex 5004-5006	Silk yarn and yarn spun from silk waste	Manufacture from raw silk or silk waste,

		<p>carded or combed or otherwise prepared for spinning,</p> <ul style="list-style-type: none"> – other natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials
Ex 5007	<p>Woven fabrics of silk or of silk waste:</p> <ul style="list-style-type: none"> – Incorporating rubber thread – Other 	<p>Manufacture from single yarn Or</p> <ul style="list-style-type: none"> – Manufacture from : <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper <p>Or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, Impregnating, mending and burling), provided that the value of the unprinted fabric used</p>

		does not exceed 47,5 % of the ex-works price of the product
Ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product
Ex 5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials
Ex 5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair: – Incorporating rubber thread – Other	Manufacture from single yarn Or Manufacture from: – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper

		<p>Or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>
Ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product
Ex 5204 to 5207	Yarn and thread of cotton	<p>Manufacture from</p> <ul style="list-style-type: none"> – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials
Ex 5208 to 5212	<p>Woven fabrics of cotton:</p> <ul style="list-style-type: none"> – Incorporating rubber thread – Other 	<p>Manufacture from</p> <p>Single yarn Or</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> – coir yarn, – natural fibres,

		<p>– man-made staple fibres, not carded or combed or otherwise prepared for spinning,</p> <p>– chemical materials or textile pulp, or</p> <p>– paper</p> <p>Or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>
Ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product
Ex 5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	<p>Manufacture from</p> <p>– raw silk or silk waste, carded or combed or otherwise prepared for spinning,</p> <p>– natural fibres, not carded or combed or otherwise prepared for spinning,</p> <p>– chemical materials or textile pulp, or</p>

		– paper-making materials
Ex 5309 to 5311	<p>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:</p> <p>– Incorporating rubber thread</p> <p>– Other</p>	<p>Manufacture from single yarn</p> <p>Or</p> <p>Manufacture from:</p> <p>– coir yarn,</p> <p>– jute yarn,</p> <p>– natural fibres,</p> <p>– man-made staple fibres, not carded or combed or otherwise prepared for spinning,</p> <p>– chemical materials or textile pulp, or</p> <p>– paper</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>
Ex 5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from</p> <p>– raw silk or silk waste, carded or combed or otherwise prepared for spinning,</p> <p>– natural fibres, not</p>

		<p>carded or combed or otherwise prepared for spinning,</p> <ul style="list-style-type: none"> – chemical materials or textile pulp, or – paper-making materials
Ex 5407 and 5408	<p>Woven fabrics of man-made filament yarn:</p> <p>Incorporating rubber thread</p> <ul style="list-style-type: none"> – Other 	<p>Manufacture from single yarn</p> <p>Or</p> <p>Manufacture from</p> <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>
Ex Chapter 55	Man-made staple fibres; except for:	
Ex 5501 to 5507	Man-made staple fibres	Manufacture from chemical

		materials or textile pulp
Ex 5508 to 5511	Yarn and sewing thread of man-made staple fibres	<p>Manufacture from:</p> <ul style="list-style-type: none"> – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials
Ex 5512 to 5516	<p>Woven fabrics of man-made staple fibres:</p> <p>Incorporating rubber thread</p> <p>Other</p>	<p>Manufacture from single yarn</p> <p>Or</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing,</p>

		decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
Ex Chapter 56	Wadding, felt and non- wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufactured from: - Coir yarn, - natural fibers, - checmical materials or textile pulp, or - paper making materials
Ex 5602	Felt, whether or not impregnated, coated, covered or laminated: – Needleloom felt – Other	Manufacture from: – natural fibres, or – chemical materials or textile pulp. However – polypropylene filament of heading 5402, – polypropylene fibres of heading 5503 or 5506, or – polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Or – Manufacture from: – natural fibres, – man-made staple fibres made from casein, or – chemical materials or textile pulp

Ex 5604	<p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <ul style="list-style-type: none"> - Rubber thread and cord, textile covered - Other 	<p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials
Ex 5605	<p>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials
Ex 5606	<p>Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn</p>	<p>Manufacture from:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials

Chapter 57	<p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> – Of needleloom felt – Of other felt – Other 	<p>Manufacture from:</p> <ul style="list-style-type: none"> – natural fibres, or – chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> – polypropylene filament of heading 5402, – polypropylene fibres of heading 5503 or 5506, or – polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product <p>Jute fabric may be used as a backing</p> <p>Or</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> – natural fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp <p>Or</p> <ul style="list-style-type: none"> –Manufacture from: – coir yarn or jute yarn, – synthetic or artificial filament yarn, – natural fibres, or
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		<p>– man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing</p>
Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> - Combined with rubber thread – Other 	<p>Manufacture from single yarn Or</p> <ul style="list-style-type: none"> –Manufacture from: <ul style="list-style-type: none"> – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
Ex 5805	<p>Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up</p>	<p>Manufacture from materials of any heading, except that of the product</p>
Ex 5810	<p>Embroidery in the piece, in strips or in motifs</p>	<p>Manufacture:</p>

		<ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Ex 5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
Ex 5902	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <ul style="list-style-type: none"> – Containing not more than 90 % by weight of textile materials – Other 	<p>Manufacture from yarn Or</p> <ul style="list-style-type: none"> – Manufacture from chemical materials or textile pulp
Ex 5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	<p>Manufacture from yarn or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the</p>

		unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
Ex 5904	Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn
Ex 5905	Textile wall coverings: <ul style="list-style-type: none"> – Impregnated, coated, covered or laminated with rubber, plastics or other materials – Other 	Manufacture from yarn Or <ul style="list-style-type: none"> – Manufacture from: – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
Ex 5906	Rubberised textile fabrics, other than those of heading 5902:	Manufacture from: <ul style="list-style-type: none"> – natural fibres, – man-made staple fibres, not carded or combed

	<ul style="list-style-type: none"> – Knitted or crocheted fabrics – Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials – Other 	<p>or otherwise processed for spinning, or</p> <ul style="list-style-type: none"> – chemical materials or textile pulp <p>Or</p> <p>Manufacture from chemical materials</p> <p>– Or Manufacture from yarn</p>
Ex 5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Manufacture from yarn or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>
Ex 5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:</p> <ul style="list-style-type: none"> – Incandescent gas mantles, impregnated – Other 	<p>Manufacture from tubular knitted gas-mantle fabric Or</p> <p>— Manufacture from materials of any heading, except that of the product</p>

<p>Ex 5909 to 5911</p>	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> – Polishing discs or rings other than of felt of heading 5911 – Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911 – Other 	<p>Manufacture from yarn or waste fabrics or rags of heading 6310</p> <p>Or</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> – coir yarn, – the following materials: <ul style="list-style-type: none"> -- yarn of polytetrafluoroethylene, -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene, -- yarn of synthetic textile fibres of poly (p-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn, -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or
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		<p>textile pulp</p> <p>Or</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from:</p> <ul style="list-style-type: none"> – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <ul style="list-style-type: none"> – Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form – Other 	<p>Manufacture from yarn</p> <p>Or</p> <p>Manufacture from</p> <ul style="list-style-type: none"> – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp
Ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn
ex 6202, ex 6204,	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	<p>Manufacture from yarn</p> <p>or</p> <p>Manufacture from</p>

ex 6206, ex 6209 and ex 6211		unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product
Ex 6213 - 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: – Embroidered – Other	Manufacture from unbleached single yarn Or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product Or Manufacture from unbleached single yarn Or Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the

		ex-works price of the product
ex 6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <p>Embroidered</p> <ul style="list-style-type: none"> – Fire-resistant equipment of fabric covered with foil of aluminised polyester – Interlinings for collars and cuffs, cut out – Other 	<p>Manufacture from yarn or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from yarn or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex- works price of the product <p>Manufacture from yarn</p>
Ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product
Ex 6301 to 6304	<p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> – Of felt, of nonwovens – Other: 	<p>Manufacture from :</p> <ul style="list-style-type: none"> – natural fibres, or – chemical materials or textile pulp <p>Or</p> <p>Manufacture from</p>

	<p>-- Embroidered</p> <p>-- Other</p>	<p>unbleached single yarn</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> <p>Or</p> <p>Manufacture from unbleached single yarn</p>
Ex 6305	Sacks and bags, of a kind used for the packing of goods	<p>Manufacture from:</p> <ul style="list-style-type: none"> – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp
Ex 6306	<p>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:</p> <ul style="list-style-type: none"> – Of nonwovens – Other 	<p>Manufacture from:</p> <ul style="list-style-type: none"> – natural fibres, or – chemical materials or textile pulp <p>Or</p> <p>Manufacture from unbleached single yarn</p>
Ex 6307	Other made-up articles, including dress patterns	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

Ex 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	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set
Ex Chapter 64	Footwear, Gaiters and the Like; Parts of Such Articles	
Ex 64.01 - 64.05		A change to heading 64.01 through 64.05 from any other heading outside the group, except from heading 6406
Ex 6406		A change to heading 6406 from any other chapter.
Ex Chapter 65	Headgear and Parts Thereof	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Ex 6505		Manufacture from yarn or textile fibres
Chapter 66	Umbrellas, Sun Umbrellas, Walking Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product

Chapter 67	Prepared Feathers and Down and Articles Made of Feathers or of Down; Artificial Flowers; Articles of Human Hair	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 68	Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 69	Ceramic Products	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 70	Glass and Glassware	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 71	Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof,	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating

	Imitation Jewelry; Coin	materials used does not exceed 50% of the ex-works price of the product
Ex Chapter 72	Iron and Steel	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Ex 7212		Manufacture from materials of any other heading, except 7210
Chapter 73	Articles of Iron or Steel	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 74	Copper and Articles Thereof	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 75	Nickel and Articles Thereof	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product

Chapter 76	Aluminum and Articles Thereof	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 78	Lead and Articles Thereof	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 79	Zinc and Articles Thereof	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 80	Tin and Articles Thereof	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 81	Other Base Metals; Cermets; Articles Thereof	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 82	Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts Thereof of Base Metal	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not

		exceed 50% of the ex-works price of the product
Chapter 83	Miscellaneous Articles of Base Metal	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Ex Chapter 84 **	Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Ex 8418		Manufacture from materials of any heading, except that of the product. However materials of the same heading as the product may be used provided that their total value does not exceed 20 % of the ex-works price of the product Or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 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	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product

Chapter 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	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 87	Vehicles Other Than Railway or Tramway Rolling-Stock, and Parts and Accessories Thereof	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 88		Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 89	Ships, Boats and Floating Structures	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 90 **	Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Pars and Accessories Thereof	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 60% of the ex-works price of the product

Chapter 91	Clocks and Watches and Parts Thereof	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 92	Musical Instruments; Parts and Accessories of Such Articles	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 93	Arms and Ammunition; Parts and Accessories Thereof	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 94	Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishing; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-Plates and the Like; Prefabricated Buildings	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 95	Toys, Games and Sport Requisites; Parts and Accessories Thereof	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product

Chapter 96	Miscellaneous Manufactured Articles	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 97	Works of Art, Collectors' Pieces and Antiques	Manufacture from materials of any other heading; or Manufacture in which the value of non-originating materials used does not exceed 50% of the ex-works price of the product

* For the purpose of chapter 6 – 12 the agricultural and horticultural goods grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from a non-Party.

** The term "production" will include installation or addition of software.

APPENDIX 2

CERTIFICATE OF ORIGIN

CERTIFICATE OF ORIGIN GUATEMALA – ISRAEL FTA			
<i>1. Exporter (name, address, country)</i>		<i>2. Certificate No.</i>	
<i>3. Importer (name, full address, country)</i>		<i>4. Country of Origin</i>	
<i>5. Port of shipment and Transport Details (Optional)</i>		<i>6. Country of destination</i>	
<i>7. Observations</i>		<i>8. Commercial invoices</i>	
9. Description of goods			
<i>No.</i>	<i>Tariff item Code</i>	<i>Description of the goods</i>	<i>Gross weight or other measure</i>
ORIGIN CERTIFICATION			
<p>10. Declaration by:</p> <p><input type="checkbox"/> <i>The Producer</i></p> <p><input type="checkbox"/> <i>The Exporter (if not the producer)</i></p> <p><i>The undersigned hereby declares that he has read the instructions for filling out this Certificate, and that the goods comply with the origin requirements specified in the Agreement.</i></p> <p>Date:</p> <p style="text-align: center;"><i>Signature</i></p>		<p>11. Certification by the Issuing Authority:</p> <p><i>We hereby certify the authenticity of this certificate and that it was issued in accordance with the provisions of the Agreement.</i></p> <p>Date:</p> <p style="text-align: center;"><i>Stamp and signature</i></p>	

**CERTIFICATE OF ORIGIN GUATEMALA- ISRAEL FTA
(Additional Page)**

Certificate No.:

9. Description of goods

<i>No.</i>	<i>Tariff item Code</i>	<i>Description of the goods</i>	<i>Gross weight or other measure</i>

ORIGIN CERTIFICATION

10. Declaration by:

- The Producer**
- The Exporter (if not the producer)**

The undersigned hereby declares that he has read the instructions for filling out this Certificate, and that the goods comply with the origin requirements specified in the Agreement.

Date:

Signature

11. Certification by the Issuing Authority:

We hereby certify the authenticity of this certificate and that it was issued in accordance with the provisions of the Agreement.

Date:

Stamp and signature

INSTRUCTIONS HOW TO FILL OUT CERTIFICATE OF ORIGIN GUATEMALA –ISRAEL FTA

The instructions below apply to both electronic and paper Certificates of Origin.

Box No. 1 – “Exporter”

This box shall bear the details of the exporter, its name and its address in the exporting country.

Box No. 2 – “Certificate No.”

This box is for the use of the exporting country, which shall fill in the certificate number.

Box No. 3 – “Importer”

This box shall bear the details of the importer of the goods in the country of final destination. If, for commercial reasons it is not possible to designate the importer, the exporter shall complete the box with “Unknown”.

Box No. 4 – “Country of Origin”

This box shall bear the name of the country where the goods in question obtained their originating status.

Box No. 5 – “Port of shipment and Transport Details” (Optional)

This box shall indicate the port of shipment from Guatemala or from Israel.

Box No. 6 – “Country of Destination”

This box shall bear the name of the country which is the final destination of the goods.

Box No. 7 – “Observations”

This box shall bear observations made by the country of exportation, for example, the mention “DUPLICATE”, “ISSUED RETROSPECTIVELY”.

Box No. 8 – “Commercial Invoices”

This box shall bear the number of the invoices that are covered by the certificate. If, for commercial reasons it is not possible to designate the number of the invoice, the exporter shall complete the box with “Unknown”.

Box No. 9 – “Description of the goods”

This box shall bear a detailed description of all the goods covered by the certificate. The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs examining them as much as possible.

In the field named “No.”, the row number of the goods (index) will be written.

In the field named “Tariff item Code” – the HS Code shall be filled at least at a 4 digit level.

* Lack of correspondence between the HS Code detailed on the certificate and the actual classification by the competent authority of the importing country, shall not in itself constitute a reason for voiding the certificate.

In the field reserved for the gross weight or other quantity – the gross weight or any

other units of quantity of the goods shall be detailed.

Box No. 10 – “Declaration by”

The exporter shall indicate in the proper field whether or not he is the producer. If the exporter is also the producer of the goods covered by the certificate, he shall mark the box “Producer”. If not, he shall mark the box “Exporter”. This box shall be signed by the producer or the exporter electronically or manually.

Box No. 11 – “Certification by the Issuing Authority”

This box shall bear the details of the certifying authority, and shall be signed and stamped by that authority electronically or manually.

ANNEX 1 – 3

MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

ARTICLE 1: DEFINITIONS

For the purposes of this Annex:

"Applicant authority" means the customs authority which makes a request for assistance on the basis of this Annex;

"Breach of customs legislation" means any violation or attempted violation of customs legislation;

"Customs legislation" means any legal, regulatory or binding administrative provision applicable in the territories of the Parties, governing the import, export and transit of goods and their placing under any other customs regime, procedure or operation, including measures of prohibition, restriction and control;

"Information" means data in any form, documents, records, reports and copies of these that may be certified or legalised;

"Personal data" means all information relating to an identified or identifiable individual; and

"Requested authority" means the customs authority which receives a request for assistance on the basis of this Annex.

ARTICLE 2: SCOPE

1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Annex, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating breaches of customs legislation.

2. Assistance in customs matters, as provided for in this Annex, shall apply to the customs authorities. It shall not cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.

3. Assistance to recover duties, taxes or fines is not covered by this Annex.

ARTICLE 3: ASSISTANCE ON REQUEST

1. At the request of the applicant authority, the requested authority shall provide all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or can constitute breaches of customs legislation.

2. At the request of the applicant authority, the requested authority shall inform:

(a) whether goods exported from the territory of one of the Parties have been imported into the territory of the other Party in observance of the applicable customs legislation, specifying, where appropriate, the customs procedure applied to the goods;

(b) whether goods imported into the territory of one of the Parties have been exported from the territory of the other Party in observance of the applicable customs legislation, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:

(a) natural or legal persons in respect of whom there are grounds for believing that they are or have been involved in committing breaches of customs legislation;

(b) places where stocks of goods have been or may be assembled in such a way that there are grounds for believing that these goods are intended to be used in committing breaches of customs legislation;

(c) goods that are or may be transported in such a way that there are grounds for believing that they are intended to be used in committing breaches of customs legislation;

(d) means of transport that are or may be used in such a way that there are grounds for believing that they are intended to be used in committing breaches of customs legislation.

ARTICLE 4: SPONTANEOUS ASSISTANCE

The Customs Authorities shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information

obtained pertaining to:

- (a) activities which are or appear to be operations in breach of customs legislation and which may be of interest to the other Party;
- (b) new means or methods employed in carrying out operations in breach of customs legislation;
- (c) goods known to be subject to operations in breach of customs legislation;
- (d) natural or legal persons in respect of whom there are grounds for believing that they are or have been involved in breaches of customs legislation;
- (e) means of transport in respect of which there are grounds for believing that they have been, are, or may be used in breaches of customs legislation.

ARTICLE 5: DELIVERY AND NOTIFICATION

1. At the request of the applicant authority, the requested authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order to deliver any documents or to notify any decisions, emanating from the applicant authority and falling within the scope of this Annex, to an addressee residing or established in the territory of the requested authority.
2. Requests for delivery of documents or notification of decisions shall be made in writing in the English language.

ARTICLE 6: FORM AND SUBSTANCE OF REQUESTS FOR ASSISTANCE

1. Requests pursuant to this Annex shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but shall be confirmed in writing as soon as possible, but no later than 5 days after the oral request. In the event that this condition is not met, the requested authority may disregard the request or consider it as not having been presented.
2. Requests pursuant to paragraph 1 shall include the following information:
 - (a) the applicant authority and if possible, the name of the responsible officer;
 - (b) the requested authority;
 - (c) the assistance requested;
 - (d) the object of and the reason for the request;

- (e) the legal or regulatory provisions and other legal elements on which the request is based;
- (f) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations;
- (g) a summary of the relevant facts and of the enquiries already carried out; and
- (h) indication if it will not itself be able to provide the requested assistance if it were to receive such a request.

3. Requests shall be submitted in the English language. This requirement shall not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime, precautionary measures may be ordered in accordance with the legal or regulatory provisions of the requested authority.

ARTICLE 7: EXECUTION OF REQUESTS

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it was acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.

2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party and in accordance with this Annex.

3. Duly authorised officials of the applicant authority, may, in particular cases and with the agreement of the requested authority, and subject to the conditions laid down by the latter, be present in the requested Party, when its officials are investigating breaches of customs legislation which the applicant authority needs for the purposes of this Annex and which are of concern to the requesting Party and may ask the requested authority to review, subject to each Party's law, relevant books, registers and other documents or data-media and supply copies thereof or provide any information relating to the breach.

4. In the event that the requested authority is not itself competent to comply with the request for assistance, it shall transmit the request to the competent service and notify the applicant authority of the measures taken.

ARTICLE 8: FORM IN WHICH INFORMATION IS TO BE COMMUNICATED

1. The requested authority shall communicate results of enquiries to the applicant

authority in writing, together with relevant documents, certified or legalised copies or other items.

2. This information may be provided in computerised form or by electronic means.
3. Original documents shall be transmitted only upon request in cases where certified or legalised copies would be insufficient. These originals shall be returned at the earliest opportunity.

ARTICLE 9: EXCEPTIONS TO THE OBLIGATION TO PROVIDE ASSISTANCE

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where a Party considers that assistance under this Annex would:
 - (a) be likely to prejudice the sovereignty of a Party which has been requested to provide assistance under this Annex; or
 - (b) be likely to prejudice public policy, security or other essential interests; or
 - (c) violate an industrial, commercial or professional secret.
2. Assistance may be postponed by the requested authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.
3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.
4. For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons therefore must be communicated to the applicant authority without delay.

ARTICLE 10: INFORMATION EXCHANGE AND CONFIDENTIALITY

1. Any information communicated pursuant to this Annex shall be treated as confidential and shall not be communicated to any person or entity outside the applicant authority that received the information, except as provided in this Annex. Such

information shall enjoy the protection extended to this type of information, in accordance with the law of the Customs Authority that received the information.

2. Personal data may be exchanged, in accordance with each Party's legislation, only where the Party which may receive it undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Party that may supply it.

3. The use, in judicial or administrative proceedings instituted in respect of breaches of customs legislation, of information obtained under this Annex, is considered to be for the purposes of this Annex. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence, information obtained and documents consulted in accordance with the provisions of this Annex. The customs authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Annex. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

ARTICLE 11: EXPERTS AND WITNESSES

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Annex, and produce such objects, documents or certified or legalised copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

ARTICLE 12: ASSISTANCE EXPENSES

1. The Customs Authorities shall normally waive all claims on each other for the reimbursement of expenses incurred pursuant to this Annex, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.

2. If expenses of a substantial and extraordinary nature are, or will, be required to execute a request pursuant to this Annex, the Customs Authorities of the Parties shall consult to determine the terms and conditions under which the request will be carried out, as well as the manner in which the costs shall be borne.

ARTICLE 13: IMPLEMENTATION

1. The customs authorities shall be responsible for the implementation of this Annex. They shall, *inter alia*:

(a) communicate directly with each other to address matters arising from this Annex;

(b) after consultation, if necessary, issue any administrative directive, adopt all practical measures and arrangements necessary for its application;

(c) endeavor by mutual agreement to resolve any problems or questions arising from the application of this Annex or from any other matter which may arise between them; and

(d) agree to meet at the request of either party to discuss the implementation of this Annex or further enhancement of customs cooperation including technical cooperation or to deal with any other customs matters arising from the relationship between them.

2. The Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Annex.

3. In case of any matter which cannot be resolved in accordance with paragraph (c) in respect of questions relating to the applicability of this Annex, the Parties shall consult each other to resolve the matter in the framework of the Joint Committee established under Article 19.

ARTICLE 14: OTHER AGREEMENTS

The provisions of this Annex shall not affect the obligations of the Parties under any other international agreement or convention, including the application of bilateral agreements on mutual assistance in customs matters which may be concluded between the Parties or the delivery of assistance under other international agreements in customs matters in which both Parties participate.

ANNEX 1-4 TRADE COOPERATION

ARTICLE 1: OBJECTIVES

1. The Parties agree to establish a framework for bilateral cooperative relations, for the purpose of expanding and enhancing their capabilities as well as the benefits and opportunities resulting from this Agreement.
2. Cooperation between the Parties shall be aimed specifically at enhancing their trade capacities and creating new opportunities in all areas of economic and trade relations as the Parties may agree.

ARTICLE 2: SCOPE

1. Cooperation between the Parties under this Agreement will supplement the cooperation and cooperative activities between the Parties set out in other provisions of this Agreement. The cooperation will cover areas as agreed by them, with an emphasis on strengthening trade capacities and joint business initiatives.
2. Nevertheless, the Parties agree to explore the possibility to extend cooperation in the future to other areas, mutually agreed by them.
3. Cooperation will be directed mainly to increase the capacity and competitiveness of the cooperatives and small and medium-sized enterprises (SMEs) and may include other entities from the private and public sector, academia and institutions dedicated to research, agreed by the Parties.
4. The Parties will endeavour to encourage the negotiation and signing of agreements, as necessary, between governmental entities, on issues arising from this Annex to further develop cooperation in specific areas.

ARTICLE 3: AREAS OF COOPERATION

1. The Parties shall endeavor to develop, promote and strengthen cooperation in the areas:
 - (a) micro, small and medium-sized enterprises;
 - (b) agriculture, livestock (including Agro-industrial);
 - (c) fisheries and aquaculture;
 - (d) industry and commerce (including textile and apparel);
 - (e) innovation and technology;
 - (f) digital trade;
 - (g) trade facilitation;
 - (h) water management, irrigation and renewable energy; or
 - (i) other areas agreed by the Parties.

ARTICLE 4: MODALITIES

The Parties will endeavour to encourage the use of technical, technological and scientific cooperation, through the following ways:

- (a) joint organization of conferences, seminars, workshops, meetings, training sessions and outreach and education programs;
- (b) joint development of technological and practical demonstrations, applied research projects, studies and reports;
- (c) exchange of delegations, professionals, technicians and specialists from the academic sector, institutions dedicated to research, private sector and governmental agencies, including study visits and internship programs for professional training;
- (d) Exchange of experiences between the Parties' private sector and agencies involved in trade promotion;
- (e) promote joint business initiatives between entrepreneurs of the Parties;
- (f) facilitation of partnerships, linkages or other new channels for the development and transfer of knowledge and technologies among representatives from the academia, institutions dedicated to research, the private sector and governmental agencies; or
- (g) any other form of cooperation that may be agreed by the Parties.

ARTICLE 5: RESOURCES

All cooperation under this Annex shall be subject to the availability of funds and human, technological, material and organizational resources, in accordance with the capacities of the Parties.

ARTICLE 6: OTHER PROVISIONS

1. Cooperation undertaken pursuant to this Annex will be conducted in accordance with the respective law of each Party.
2. Cooperation in the framework of this Annex will be conducted under the Joint Committee established in Article 19 (Joint Committee). Any communication under this Annex will be conducted by the Agreement's Coordinators in accordance with Article 20 (Agreement Coordinators).