

Ref.:  
Plexh/Cir/281

10.08.2021

To,  
All the Members of Plexconcil

Dear Sir / Madam,

**Subject : Regarding Canada's proposals w.r.t. Plastics and other Sectors**

We wish to inform you that India and Canada are in discussion for conducting the CEPA in two phases; in the first phase, an Early Harvest/ interim agreement is being contemplated while the second phase would conclude a comprehensive agreement covering substantial tariff lines.

In the earlier rounds of discussions, Canada had proposed certain Product Specific Rules of Origin (PSR's) on products pertaining to our council which are being attached with this mail for your kind reference. You are requested to examine the PSRs of your product/s which had been proposed by Canada (at a 6 Digit level) and give your comments on whether the same are appropriate for your sector. In case, the same are not found appropriate, you are requested to suggest alternate PSR's with detailed justification as to why Canada's proposal is not suitable , which would then be helpful during negotiations.

Also, please find attached herewith a comparative PSR Analysis sheet comprising information on PSR's formulated on the same product lines earlier by India in its FTA's and PSRs agreed to by Canada on the same products in some of its recent FTA's along with a detailed India-Canada CEPA questionnaire on Rules of Origin (Copy Attached) for your valuable inputs.

You are requested to kindly share your inputs on all the above aspects preferably by 12th August, 2021 to the undersigned at [bharti@plexconcil.org](mailto:bharti@plexconcil.org)

With regards,

Bharti Parave  
Asst. Director

**Plexconcil**

Row	HS Ch	Head	Subheading	Description	Canada's Current PSR Proposal	India's Propose PSRs
2199	39			PLASTICS AND ARTICLES THEREOF		
2200		3901		Polymers of ethylene, in primary forms.	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2201			390110	- Polyethylene having a specific gravity of less than 0.94	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2202			390120	- Polyethylene having a specific gravity of 0.94 or more	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2203			390130	- Ethylene-vinyl acetate copolymers	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2204			390190	- Other	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	

2205	3902		Polymers of propylene or of other olefins, in primary forms.	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2206		390210	- Polypropylene	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2207		390220	- Polyisobutylene	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2208		390230	- Propylene copolymers	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2209		390290	- Other	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2210	3903		Polymers of styrene, in primary forms.	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	

2211		390311	- Polystyrene: Expansible	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2212		390319	- Polystyrene: Other	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2213		390320	- Polystyrene: Styrene-acrylonitrile (SAN) copolymers	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2214		390330	- Polystyrene: Acrylonitrile-butadiene-styrene (ABS) copolymers	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2215		390390	- Polystyrene: Other	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2216	3904		<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>	<b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b>

2217		390410	- Poly(vinyl chloride), not mixed with any other substances	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2218		390421	- Other poly(vinyl chloride): Non-plasticized	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2219		390422	- Other poly(vinyl chloride): Plasticized	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2220		390430	- Other poly(vinyl chloride): Vinyl chloride-vinyl acetate copolymers	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2221		390440	- Other poly(vinyl chloride): Other vinyl chloride copolymers	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2222		390450	- Other poly(vinyl chloride): Vinylidene chloride polymers	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.

2223		390461	- Fluoro-polymers: Polytetrafluoroethylene	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2224		390469	- Fluoro-polymers: Other	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2225		390490	- Fluoro-polymers: Other	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2226	3905		<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>	<b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b>
2227		390512	- Poly(vinyl acetate): In aqueous dispersion	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2228		390519	- Poly(vinyl acetate): Other	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.

2229		390521	- Vinyl acetate copolymers: In aqueous dispersion	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2230		390529	- Vinyl acetate copolymers: Other	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2231		390530	- Vinyl acetate copolymers: Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2232		390591	- Other: Copolymers	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2233		390599	- Other: Other	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2234	3906		<b>Acrylic polymers in primary forms.</b>	<b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b>

2235		390610	- Poly(methyl methacrylate)	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2236		390690	- Other	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2237	3907		<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>	<b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b>
2238		390710	- Polyacetals	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2239		390720	- Other polyethers	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2240		390730	- Epoxide resins	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.

2241		390740	- Polycarbonates	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2242		390750	- Alkyd resins	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2243		390760	- Poly(ethylene terephthalate)	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2244		390770	- Poly(lactic acid)	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2245		390791	- Other polyesters: Unsaturated	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2246		390799	- Other polyesters: Other	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.

2247	3908		<b>Polyamides in primary forms.</b>	<b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b>	
2248		390810	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2249		390890	- Other	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2250	3909		<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>	<b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b>	
2251		390910	- Urea resins; thiourea resins	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2252		390920	- Melamine resins	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	

2253		390930	- Other amino-resins	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2254		390940	- Phenolic resins	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2255		390950	- Polyurethanes	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2256	<b>3910</b>	391000	<b>Silicones in primary forms.</b>	<b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b>
2257	<b>3911</b>		<b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.</b>	<b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b>
2258		391110	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.

2259		391190	- Other	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2260	<b>3912</b>		<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>	<b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b>
2261		391211	- Cellulose acetates: Non-plasticized	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2262		391212	- Cellulose acetates: Plasticized	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2263		391220	- Cellulose acetates: Cellulose nitrates (including collodions)	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2264		391231	- Cellulose ethers: Carboxymethylcellulose and its salts	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.

2265		391239	- Cellulose ethers: Other	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2266		391290	- Cellulose ethers: Other	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2267	<b>3913</b>		<b>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.</b>	<b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b>
2268		391310	- Alginic acid, its salts and esters	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2269		391390	- Other	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.
2270	<b>3914</b>	391400	<b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>	<b>A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.</b>

2271	3915		Waste, parings and scrap, of plastics.	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2272		391510	- Of polymers of ethylene	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2273		391520	- Of polymers of styrene	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2274		391530	- Of polymers of vinyl chloride	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2275		391590	- Of other plastics	A change from any other heading, provided that the non-originating polymer content does not exceed 40 per cent by weight of the total polymer content of the good.	
2276	3916		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	CTH	
2277		391610	- Of polymers of ethylene	CTH	
2278		391620	- Of polymers of vinyl chloride	CTH	
2279		391690	- Of other plastics	CTH	

2280	<b>3917</b>		<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>	<b>CTH</b>	
2281		391710	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	CTH	
2282		391721	- Tubes, pipes and hoses, rigid: Of polymers of ethylene	CTH	
2283		391722	- Tubes, pipes and hoses, rigid: Of polymers of propylene	CTH	
2284		391723	- Tubes, pipes and hoses, rigid: Of polymers of vinyl chloride	CTH	
2285		391729	- Tubes, pipes and hoses, rigid: Of other plastics	CTH	
2286		391731	- Other tubes, pipes and hoses: Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	CTH	
2287		391732	- Other tubes, pipes and hoses: Other, not reinforced or otherwise combined with other materials, without fittings	CTH	
2288		391733	- Other, not reinforced or otherwise combined with other materials, with fittings	CTH	
2289		391739	- Other, not reinforced or otherwise combined with other materials, with fittings-- Other	CTH	
2290		391740	- Fittings	CTH	
2291	<b>3918</b>		<b>Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.</b>	<b>CTH</b>	
2292		391810	- Of polymers of vinyl chloride	CTH	
2293		391890	- Of other plastics	CTH	
2294	<b>3919</b>		<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>	<b>CTH</b>	
2295		391910	- In rolls of a width not exceeding 20 cm	CTH	
2296		391990	- Other	CTH	
2297	<b>3920</b>		<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>	<b>CTSH</b>	
2298		392010	- Of polymers of ethylene	CTSH	
2299		392020	- Of polymers of propylene	CTSH	
2300		392030	- Of polymers of styrene	CTSH	
2301		392043	- Of polymers of vinyl chloride: Containing by weight not less than 6% of plasticizers	CTSH	
2302		392049	- Of polymers of vinyl chloride: Other	CTSH	
2303		392051	- Of acrylic polymers: Of poly(methyl methacrylate)	CTSH	
2304		392059	- Of acrylic polymers: Other	CTSH	

2305		392061	- Of polycarbonates, alkyd resins, polyallyl esters or other polyester: Of polycarbonates	CTSH	
2306		392062	- Of polycarbonates, alkyd resins, polyallyl esters or other polyester: Of poly(ethylene terephthalate)	CTSH	
2307		392063	- Of polycarbonates, alkyd resins, polyallyl esters or other polyester: Of unsaturated polyesters	CTSH	
2308		392069	- Of polycarbonates, alkyd resins, polyallyl esters or other polyester: Of other polyesters	CTSH	
2309		392071	- Of cellulose or its chemical derivatives: Of regenerated cellulose	CTSH	
2310		392073	- Of cellulose or its chemical derivatives: Of cellulose acetate	CTSH	
2311		392079	- Of cellulose or its chemical derivatives: Of other cellulose derivatives	CTSH	
2312		392091	- Of other plastics: Of poly(vinyl butyral)	CTSH	
2313		392092	- Of other plastics: Of polyamides	CTSH	
2314		392093	- Of other plastics: Of amino-resins	CTSH	
2315		392094	- Of other plastics: Of phenolic resins	CTSH	
2316		392099	- Of other plastics: Of other plastics	CTSH	
2317	<b>3921</b>		<b>Other plates, sheets, film, foil and strip, of plastics.</b>	<b>CTSH</b>	
2318		392111	- Cellular: Of polymers of styrene	CTSH	
2319		392112	- Cellular: Of polymers of vinyl chloride	CTSH	
2320		392113	- Cellular: Of polyurethanes	CTSH	
2321		392114	- Cellular: Of regenerated cellulose	CTSH	
2322		392119	- Cellular: Of other plastics	CTSH	
2323		392190	- Other	CTSH	
2324	<b>3922</b>		<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>	<b>CTH</b>	
2325		392210	- Baths, shower-baths, sinks and wash-basins	CTH	
2326		392220	- Lavatory seats and covers	CTH	
2327		392290	- Other	CTH	
2328	<b>3923</b>		<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>	<b>CTH</b>	
2329		392310	- Boxes, cases, crates and similar articles	CTH	
2330		392321	- Sacks and bags (including cones): Of polymers of ethylene	CTH	
2331		392329	- Sacks and bags (including cones): Of other plastics	CTH	
2332		392330	- Carboys, bottles, flasks and similar articles	CTH	
2333		392340	- Spools, cops, bobbins and similar supports	CTH	

2334		392350	- Stoppers, lids, caps and other closures	CTH	
2335		392390	- Other	CTH	
2336	<b>3924</b>		<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>	<b>CTH</b>	
2337		392410	- Tableware and kitchenware	CTH	
2338		392490	- Other	CTH	
2339	<b>3925</b>		<b>Builders' ware of plastics, not elsewhere specified or included.</b>	<b>CTH</b>	
2340		392510	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	CTH	
2341		392520	- Doors, windows and their frames and thresholds for doors	CTH	
2342		392530	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	CTH	
2343		392590	- Other	CTH	
2344	<b>3926</b>		<b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>	<b>CTH</b>	
2345		392610	- Office or school supplies	CTH	
2346		392620	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	CTH	
2347		392630	- Fittings for furniture, coachwork or the like	CTH	
2348		392640	- Statuettes and other ornamental articles	CTH	
2349		392690	- Other	CTH	
2350	<b>40</b>		<b>RUBBER AND ARTICLES THEREOF</b>		
2351	<b>4001</b>		<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>	<b>CTH</b>	
2352		400110	- Natural rubber latex, whether or not pre-vulcanized	CTH	
2353		400121	- Natural rubber in other forms: Smoked sheets	CTH	
2354		400122	- Natural rubber in other forms: Technically specified natural rubber (TSNR)	CTH	
2355		400129	- Natural rubber in other forms: Other	CTH	
2356		400130	- Natural rubber in other forms: Balata, gutta-percha, guayule, chicle and similar natural gums	CTH	
2357	<b>4002</b>		<b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.</b>	<b>CTH</b>	
2358		400211	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): Latex	CTH	

2359		400219	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): Other	CTH	
2360		400220	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): Butadiene rubber (BR)	CTH	
2361		400231	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): Isobutene-isoprene (butyl) rubber (IIR)	CTH	
2362		400239	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): Other	CTH	
2363		400241	- Chloroprene (chlorobutadiene) rubber (CR): Latex	CTH	
2364		400249	- Chloroprene (chlorobutadiene) rubber (CR): Other	CTH	
2365		400251	- Acrylonitrile-butadiene rubber (NBR): Latex	CTH	
2366		400259	- Acrylonitrile-butadiene rubber (NBR): Other	CTH	
2367		400260	- Acrylonitrile-butadiene rubber (NBR): Isoprene rubber (IR)	CTH	
2368		400270	- Acrylonitrile-butadiene rubber (NBR): Ethylene-propylene-non-conjugated diene rubber (EPDM)	CTH	
2369		400280	- Acrylonitrile-butadiene rubber (NBR): Mixtures of any product of heading 40.01 with any product of this heading	CTH	
2370		400291	- Other: Latex	CTH	
2371		400299	- Other: Other	CTH	
2372	<b>4003</b>	400300	<b>Reclaimed rubber in primary forms or in plates, sheets or strip.</b>	<b>CTH</b>	
2373	<b>4004</b>	400400	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.</b>	<b>CTH</b>	
2374	<b>4005</b>		<b>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>	<b>CC; or A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non- originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the tran</b>	

2375		400510	- Compounded with carbon black or silica	CC; or A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the tran
2376		400520	- Solutions; dispersions other than those of subheading 4005.10	CC; or A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the tran
2377		400591	- Other: Plates, sheets and strip	CC; or A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the tran
2378		400599	- Other: Other	CC; or A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the tran

2379	4006		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	CC; or A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the tran	
2380		400610	- "Camel-back" strips for retreading rubber tires	CC; or A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the tran	
2381		400690	- Other	CC; or A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the tran	
2382	4007	400700	<b>Vulcanised rubber thread and cord.</b>	<b>CTH</b>	
2383	4008		<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</b>	<b>CTH</b>	
2384		400811	- Of cellular rubber: Plates, sheets and strip	CTH	
2385		400819	- Of cellular rubber: Other	CTH	
2386		400821	- Of non-cellular rubber: Plates, sheets and strip	CTH	
2387		400829	- Of non-cellular rubber: Other	CTH	
2388	4009		<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>	<b>CTH</b>	

2389		400911	- Not reinforced or otherwise combined with other materials: Without fittings	CTH	
2390		400912	- Not reinforced or otherwise combined with other materials: With fittings	CTH	
2391		400921	- Reinforced or otherwise combined only with metal: Without fittings	CTH	
2392		400922	- Reinforced or otherwise combined only with metal: With fittings	CTH	
2393		400931	- Reinforced or otherwise combined only with textile materials: Without fittings	CTH	
2394		400932	- Reinforced or otherwise combined only with textile materials: With fittings	CTH	
2395		400941	- Reinforced or otherwise combined with other materials: Without fittings	CTH	
2396		400942	- Reinforced or otherwise combined with other materials: With fittings	CTH	
2397	<b>4010</b>		<b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>	<b>CTH</b>	
2398		401011	- Conveyor belts or belting: Reinforced only with metal	CTH	
2399		401012	- Conveyor belts or belting: Reinforced only with textile materials	CTH	
2400		401019	- Conveyor belts or belting: Other	CTH	
2401		401031	- Transmission belts or belting: Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	CTH	
2402		401032	- Transmission belts or belting: 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	CTH	
2403		401033	- Transmission belts or belting: Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	CTH	
2404		401034	- Transmission belts or belting: 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	CTH	
2405		401035	- Transmission belts or belting: Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	CTH	

2406		401036	- Transmission belts or belting: Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	CTH	
2407		401039	- Transmission belts or belting: Other	CTH	
2408	<b>4011</b>		<b>New pneumatic tyres, of rubber.</b>	<b>CTH</b>	
2409		401110	- Of a kind used on motor cars (including station wagons and racing cars)	CTH	
2410		401120	- Of a kind used on buses or lorries	CTH	
2411		401130	- Of a kind used on aircraft	CTH	
2412		401140	- Of a kind used on motorcycles	CTH	
2413		401150	- Of a kind used on bicycles	CTH	
2414		401161	- Other, having a "herring-bone" or similar tread: Of a kind used on agricultural or forestry vehicles and machines	CTH	
2415		401162	- Other, having a "herring-bone" or similar tread: Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	CTH	
2416		401163	- Other, having a "herring-bone" or similar tread: Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	CTH	
2417		401169	- Other, having a "herring-bone" or similar tread: Other	CTH	
2418		401192	- Other: Of a kind used on agricultural or forestry vehicles and machines	CTH	
2419		401193	- Other: Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	CTH	
2420		401194	- Other: Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	CTH	
2421		401199	- Other: Other	CTH	
2422	<b>4012</b>		<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>	<b>CTH</b>	
2423		401211	- Retreaded tyres: Of a kind used on motor cars (including station wagons and racing cars)	CTH	
2424		401212	- Retreaded tyres: Of a kind used on buses or lorries	CTH	
2425		401213	- Retreaded tyres: Of a kind used on aircraft	CTH	
2426		401219	- Retreaded tyres: Other	CTH	
2427		401220	- Used pneumatic tyres	CTH	
2428		401290	- Other	CTH	
2429	<b>4013</b>		<b>Inner tubes, of rubber.</b>	<b>CTH</b>	

2430		401310	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	CTH	
2431		401320	- Of a kind used on bicycles	CTH	
2432		401390	- Other	CTH	
2433	<b>4014</b>		<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>	<b>CTH</b>	
2434		401410	- Sheath contraceptives	CTH	
2435		401490	- Other	CTH	
2436	<b>4015</b>		<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.</b>	<b>CTH</b>	
2437		401511	- Gloves, mittens and mitts: Surgical	CTH	
2438		401519	- Gloves, mittens and mitts: Other	CTH	
2439		401590	- Other	CTH	
2440	<b>4016</b>		<b>Other articles of vulcanised rubber other than hard rubber.</b>	<b>CTH</b>	
2441		401610	- Of cellular rubber	CTH	
2442		401691	- Other: Floor coverings and mats	CTH	
2443		401692	- Other: Erasers	CTH	
2444		401693	- Other: Gaskets, washers and other seals	CTH	
2445		401694	- Boat or dock fenders, whether or not inflatable	CTH	
2446		401695	- Boat or dock fenders, whether or not inflatable-- Other inflatable articles	CTH	
2447		401699	- Boat or dock fenders, whether or not inflatable-- Other	CTH	
2448	<b>4017</b>	401700	<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</b>	<b>CTH</b>	
2449	<b>41</b>		<b>RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER</b>		
2450	<b>4101</b>		<b>Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.</b>	<b>CC</b>	
2451		410120	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	CC	
2452		410150	- Whole hides and skins, of a weight not exceeding 16 kg	CC	
2453		410190	- Other, including butts, bends and bellies	CC	

2454	4102		<b>Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.</b>	CC	
2455		410210	- With wool on	CC	
2456		410221	- With wool on-- Pickled	CC	
2457		410229	- With wool on-- Other	CC	
2458	4103		<b>Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.</b>	CC	
2459		410320	- Of reptiles	CC	
2460		410330	- Of swine	CC	
2461		410390	- Other	CC	
2462	4104		<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</b>	CTSH	
2463		410411	- In the wet state (including wet-blue): Full grains, unsplit; grain splits	CTSH	
2464		410419	- In the wet state (including wet-blue): Other	CTSH	
2465		410441	- In the dry state (crust): Full grains, unsplit; grain splits	CTSH	
2466		410449	- In the dry state (crust): Other	CTSH	
2467	4105		<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</b>	CTSH	
2468		410510	- In the wet state (including wet-blue)	CTSH	
2469		410530	- In the dry state (crust)	CTSH	
2470	4106		<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.</b>	CTSH	
2471		410621	- Of goats or kids: In the wet state (including wet-blue)	CTSH	
2472		410622	- In the dry state (crust)	CTSH	
2473		410631	- Of swine: In the wet state (including wet-blue)	CTSH	
2474		410632	- In the dry state (crust)	CTSH	
2475		410640	- Of reptiles	CTSH	
2476		410691	- Other: In the wet state (including wet-blue)	CTSH	
2477		410692	- Other: In the dry state (crust)	CTSH	

2478	4107		<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.</b>	CTSH	
2479		410711	- Other: Full grains, unsplit	CTSH	
2480		410712	- Other: Grain splits	CTSH	
2481		410719	- Other: Other	CTSH	
2482		410791	- Other, including sides: Full grains, unsplit	CTSH	
2483		410792	- Other, including sides: Grain splits	CTSH	
2484		410799	- Other, including sides: Other	CTSH	
2485	4112	411200	<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.</b>	CTSH	
2486	4113		<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.</b>	CTSH	
2487		411310	- Of goats or kids	CTSH	
2488		411320	- Of swine	CTSH	
2489		411330	- Of reptiles	CTSH	
2490		411390	- Other	CTSH	
2491	4114		<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.</b>	CTSH	
2492		411410	- Chamois (including combination chamois) leather	CTSH	
2493		411420	- Patent leather and patent laminated leather; metallized leather	CTSH	
2494	4115		<b>Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and</b>	CTSH	
2495		411510	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	CTSH	
2496		411520	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	CTSH	

2497	42		<b>ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)</b>		
2498	4201	420100	<b>Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.</b>	CTH	
2499	4202		<b>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toile</b>	CTH	
2500		420211	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour-- With outer surface of leather or of composition leather	CTH	
2501		420212	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour-- With outer surface of plastics or of textile materials	CTH	
2502		420219	- Other	CTH	
2503		420221	- Handbags, whether or not with shoulder strap, including those without handle: With outer surface of leather or of composition leather	CTH	
2504		420222	- Handbags, whether or not with shoulder strap, including those without handle: With outer surface of plastic sheeting or of textile materials	CTH	
2505		420229	- Other	CTH	
2506		420231	- Articles of a kind normally carried in the pocket or in the handbag: With outer surface of leather or of composition leather	CTH	
2507		420232	- Articles of a kind normally carried in the pocket or in the handbag: With outer surface of plastic sheeting or of textile materials	CTH	
2508		420239	- Other	CTH	
2509		420291	- Other: With outer surface of leather or of composition leather	CTH	
2510		420292	- Other: With outer surface of plastic sheeting or of textile materials	CTH	
2511		420299	- Other: Other	CTH	

2512	<b>4203</b>		<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>	<b>CTH</b>	
2513		420310	- Articles of apparel	CTH	
2514		420321	- Gloves, mittens and mitts: Specially designed for use in sports	CTH	
2515		420329	- Gloves, mittens and mitts: Other	CTH	
2516		420330	- Belts and bandoliers	CTH	
2517		420340	- Other clothing accessories	CTH	
2518	<b>4205</b>	420500	<b>Other articles of leather or of composition leather.</b>	<b>CTH</b>	
2519	<b>4206</b>	420600	<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</b>	<b>CTH</b>	
2520	<b>43</b>		<b>FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF</b>		
2521	<b>4301</b>		<b>Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.</b>	<b>CC</b>	
2522		430110	- Of mink, whole, with or without head, tail or paws	CC	
2523		430130	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	CC	
2524		430160	- Of fox, whole, with or without head, tail or paws	CC	
2525		430180	- Other furskins, whole, with or without head, tail or paws	CC	
2526		430190	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	CC	
2527	<b>4302</b>		<b>Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.</b>	<b>CTH</b>	
2528		430211	- Whole skins, with or without head, tail or paws, not assemble: Of mink	CTH	
2529		430219	- Whole skins, with or without head, tail or paws, not assemble: Other	CTH	
2530		430220	- Whole skins, with or without head, tail or paws, not assemble: Heads, tails, paws and other pieces or cuttings, not assembled	CTH	
2531		430230	- Whole skins and pieces or cuttings thereof, assembled	CTH	
2532	<b>4303</b>		<b>Articles of apparel, clothing accessories and other articles of furskin.</b>	<b>CTH</b>	
2533		430310	- Articles of apparel and clothing	CTH	

			accessories		
2534		430390	- Other	CTH	
2535	<b>4304</b>	430400	<b>Artificial fur and articles thereof.</b>	<b>CTH</b>	
2536	<b>44</b>		<b>WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL</b>		
2537	<b>4401</b>		<b>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.</b>	<b>CTH</b>	
2538		440110	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	CTH	
2539		440121	- Wood in chips or particles: Coniferous	CTH	
2540		440122	- Wood in chips or particles: Non-coniferous	CTH	
2541		440131	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms: Wood pellets	CTH	
2542		440139	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms: Other	CTH	
2543	<b>4402</b>		<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>	<b>CTH</b>	
2544		440210	- Of bamboo	CTH	
2545		440290	- Other	CTH	
2546	<b>4403</b>		<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>	<b>CTH</b>	
2547		440310	- Treated with paint, stains, creosote or other preservatives	CTH	
2548		440320	- Other, coniferous	CTH	
2549		440341	- Other, of tropical wood specified in Subheading Note 2 to this Chapter: Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH	
2550		440349	- Other, of tropical wood specified in Subheading Note 2 to this Chapter: Other	CTH	
2551		440391	- Other: Of oak (Quercus spp.)	CTH	
2552		440392	- Other: Of beech (Fagus spp.)	CTH	
2553		440399	- Other: Other	CTH	
2554	<b>4404</b>		<b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwo</b>	<b>CTH</b>	
2555		440410	- Coniferous	CTH	
2556		440420	- Non-coniferous	CTH	

2557	4405	440500	<b>Wood wool; wood flour.</b>	CTH	
2558	4406		<b>Railway or tramway sleepers (cross-ties) of wood.</b>	CTH	
2559		440610	- Not impregnated	CTH	
2560		440690	- Other	CTH	
2561	4407		<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.</b>	CTH	
2562		440710	- Coniferous	CTH	
2563		440721	- Of tropical wood specified in Subheading Note 2 to this Chapter: Mahogany (Swietenia spp.)	CTH	
2564		440722	- Of tropical wood specified in Subheading Note 2 to this Chapter: Virola, Imbuia and Balsa	CTH	
2565		440725	- Of tropical wood specified in Subheading Note 2 to this Chapter: Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH	
2566		440726	- Of tropical wood specified in Subheading Note 2 to this Chapter: White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	CTH	
2567		440727	- Of tropical wood specified in Subheading Note 2 to this Chapter: Sapelli	CTH	
2568		440728	- Of tropical wood specified in Subheading Note 2 to this Chapter: Iroko	CTH	
2569		440729	- Of tropical wood specified in Subheading Note 2 to this Chapter: Other	CTH	
2570		440791	- Other: Of oak (Quercus spp.)	CTH	
2571		440792	- Other: Of beech (Fagus spp.)	CTH	
2572		440793	- Other: Of maple (Acer spp.)	CTH	
2573		440794	- Other: Of cherry (Prunus spp.)	CTH	
2574		440795	- Other: Of ash (Fraxinus spp.)	CTH	
2575		440799	- Other: Other	CTH	
2576	4408		<b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 m</b>	CTH	
2577		440810	- Coniferous	CTH	
2578		440831	- Of tropical wood specified in Subheading Note 2 to this Chapter: Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH	
2579		440839	- Of tropical wood specified in Subheading Note 2 to this Chapter: Other	CTH	
2580		440890	- Other	CTH	

2581	4409		<b>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end</b>	<b>CTH</b>	
2582		440910	- Coniferous	CTH	
2583		440921	- Non-coniferous: Of bamboo	CTH	
2584		440929	- Non-coniferous: Other	CTH	
2585	4410		<b>Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>	<b>CTH</b>	
2586		441011	- Of wood: Particle board	CTH	
2587		441012	- Oriented strand board (OSB)	CTH	
2588		441019	- Oriented strand board (OSB)-- Other	CTH	
2589		441090	- Other	CTH	
2590	4411		<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>	<b>CTH</b>	
2591		441112	- Other-- Of a thickness not exceeding 5 mm	CTH	
2592		441113	- Other-- Of a thickness exceeding 5 mm but not exceeding 9 mm	CTH	
2593		441114	- Other-- Of a thickness exceeding 9 mm	CTH	
2594		441192	- Other: Of a density exceeding 0.8 g/cm <sup>3</sup>	CTH	
2595		441193	- Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	CTH	
2596		441194	- Of a density not exceeding 0.5 g/cm <sup>3</sup>	CTH	
2597	4412		<b>Plywood, veneered panels and similar laminated wood.</b>	<b>CTH</b>	
2598		441210	- Of bamboo	CTH	
2599		441231	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	CTH	
2600		441232	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: Other, with at least one outer ply of non-coniferous wood	CTH	
2601		441239	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: Other	CTH	
2602		441294	- Other: Blockboard, laminboard and battenboard	CTH	
2603		441299	- Other: Other	CTH	

2604	<b>4413</b>	441300	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>	<b>CTH</b>	
2605	<b>4414</b>	441400	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>	<b>CTH</b>	
2606	<b>4415</b>		<b>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.</b>	<b>CTH</b>	
2607		441510	- Cases, boxes, crates, drums and similar packings; cable-drums	CTH	
2608		441520	- Pallets, box pallets and other load boards; pallet collars	CTH	
2609	<b>4416</b>	441600	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>	<b>CTH</b>	
2610	<b>4417</b>	441700	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>	<b>CTH</b>	
2611	<b>4418</b>		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	<b>CTH</b>	
2612		441810	- Windows, French-windows and their frames	CTH	
2613		441820	- Doors and their frames and thresholds	CTH	
2614		441840	- Shuttering for concrete constructional work	CTH	
2615		441850	- Shingles and shakes	CTH	
2616		441860	- Posts and beams	CTH	
2617		441871	- Assembled flooring panels: For mosaic floors	CTH	
2618		441872	- Assembled flooring panels: Other, multilayer	CTH	
2619		441879	- Assembled flooring panels: Other	CTH	
2620		441890	- Assembled flooring panels: Other	CTH	
2621	<b>4419</b>	441900	<b>Tableware and kitchenware, of wood.</b>	<b>CTH</b>	
2622	<b>4420</b>		<b>Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.</b>	<b>CTH</b>	
2623		442010	- Statuettes and other ornaments, of wood	CTH	
2624		442090	- Other	CTH	
2625	<b>4421</b>		<b>Other articles of wood.</b>	<b>CTH</b>	
2626		442110	- Clothes hangers	CTH	
2627		442190	- Other	CTH	
2628	<b>45</b>		<b>CORK AND ARTICLES OF CORK</b>		
2629	<b>4501</b>		<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>	<b>CTH</b>	

2630		450110	- Natural cork, raw or simply prepared	CTH	
2631		450190	- Other	CTH	
2632	4502	450200	<b>Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).</b>	CTH	
2633	4503		<b>Articles of natural cork.</b>	CTH	
2634		450310	- Corks and stoppers	CTH	
2635		450390	- Other	CTH	
2636	4504		<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>	CTH	
2637		450410	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	CTH	
2638		450490	- Other	CTH	
2639	46		<b>MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK</b>		
2640	4601		<b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished artic</b>	CTH	
2641		460121	- Mats, matting and screens of vegetable materials: Of bamboo	CTH	
2642		460122	- Mats, matting and screens of vegetable materials: Of rattan	CTH	
2643		460129	- Mats, matting and screens of vegetable materials: Other	CTH	
2644		460192	- Other: Of bamboo	CTH	
2645		460193	- Other: Of rattan	CTH	
2646		460194	- Other: Of other vegetable materials	CTH	
2647		460199	- Other: Other	CTH	
2648	4602		<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</b>	CTH	
2649		460211	- Of vegetable materials: Of bamboo	CTH	
2650		460212	- Of vegetable materials: Of rattan	CTH	
2651		460219	- Of vegetable materials: Other	CTH	
2652		460290	- Other	CTH	
2653	47		<b>PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD</b>		
2654	4701	470100	<b>Mechanical wood pulp.</b>	CTH	
2655	4702	470200	<b>Chemical wood pulp, dissolving grades.</b>	CTH	

2656	<b>4703</b>		<b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>	<b>CTSH</b>	
2657		470311	- Unbleached: Coniferous	CTSH	
2658		470319	- Unbleached: Non-coniferous	CTSH	
2659		470321	- Semi-bleached or bleached: Coniferous	CTSH	
2660		470329	- Semi-bleached or bleached: Non-coniferous	CTSH	
2661	<b>4704</b>		<b>Chemical wood pulp, sulphite, other than dissolving grades.</b>	<b>CTSH</b>	
2662		470411	- Unbleached: Coniferous	CTSH	
2663		470419	- Unbleached: Non-coniferous	CTSH	
2664		470421	- Semi-bleached or bleached: Coniferous	CTSH	
2665		470429	- Semi-bleached or bleached: Non-coniferous	CTSH	
2666	<b>4705</b>	470500	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>	<b>CTH</b>	
2667	<b>4706</b>		<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b>	<b>CTH</b>	
2668		470610	- Cotton linters pulp	CTH	
2669		470620	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	CTH	
2670		470630	- Other, of bamboo	CTH	
2671		470691	- Other: Mechanical	CTH	
2672		470692	- Other: Chemical	CTH	
2673		470693	- Other: Obtained by a combination of mechanical and chemical processes	CTH	
2674	<b>4707</b>		<b>Recovered (waste and scrap) paper or paperboard.</b>	<b>CTH</b>	
2675		470710	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	CTH	
2676		470720	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	CTH	
2677		470730	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	CTH	
2678		470790	- Other, including unsorted waste and scrap	CTH	
2679	<b>48</b>		<b>PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD</b>		
2680	<b>4801</b>	480100	<b>Newsprint, in rolls or sheets.</b>	<b>CTH</b>	

2681	4802		<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch- cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03</b>	CTH	
2682		480210	- Hand-made paper and paperboard	CTH	
2683		480220	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	CTH	
2684		480240	- Wallpaper base	CTH	
2685		480254	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: Weighing less than 40 g/m <sup>2</sup>	CTH	
2686		480255	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls	CTH	
2687		480256	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	CTH	
2688		480257	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	CTH	
2689		480258	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: Weighing more than 150 g/m <sup>2</sup>	CTH	

2690		480261	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: In rolls	CTH	
2691		480262	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	CTH	
2692		480269	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: Other	CTH	
2693	<b>4803</b>	480300	<b>Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-deco</b>	<b>CTH</b>	
2694	<b>4804</b>		<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.</b>	<b>CTH</b>	
2695		480411	- Kraftliner: Unbleached	CTH	
2696		480419	- Kraftliner: Other	CTH	
2697		480421	- Sack kraft paper: Unbleached	CTH	
2698		480429	- Sack kraft paper: Other	CTH	
2699		480431	- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less: Unbleached	CTH	
2700		480439	- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less: Other	CTH	
2701		480441	- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> : Unbleached	CTH	
2702		480442	- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> : Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	CTH	
2703		480449	- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> : Other	CTH	
2704		480451	- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more: Unbleached	CTH	

2705		480452	- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more: Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	CTH	
2706		480459	- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more: Other	CTH	
2707	<b>4805</b>		<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.</b>	<b>CTH</b>	
2708		480511	- Fluting paper: Semi-chemical fluting paper	CTH	
2709		480512	- Fluting paper: Straw fluting paper	CTH	
2710		480519	- Fluting paper: Other	CTH	
2711		480524	- Testliner (recycled liner board): Weighing 150 g/m <sup>2</sup> or less	CTH	
2712		480525	- Testliner (recycled liner board): Weighing more than 150 g/m <sup>2</sup>	CTH	
2713		480530	- Testliner (recycled liner board): Sulphite wrapping paper	CTH	
2714		480540	- Testliner (recycled liner board): Filter paper and paperboard	CTH	
2715		480550	- Testliner (recycled liner board): Felt paper and paperboard	CTH	
2716		480591	- Other: Weighing 150 g/m <sup>2</sup> or less	CTH	
2717		480592	- Other: Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	CTH	
2718		480593	- Other: Weighing 225 g/m <sup>2</sup> or more	CTH	
2719	<b>4806</b>		<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>	<b>CTH</b>	
2720		480610	- Vegetable parchment	CTH	
2721		480620	- Greaseproof papers	CTH	
2722		480630	- Tracing papers	CTH	
2723		480640	- Glassine and other glazed transparent or translucent papers	CTH	
2724	<b>4807</b>	480700	<b>Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.</b>	<b>CTH</b>	
2725	<b>4808</b>		<b>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.</b>	<b>CTH</b>	

2726		480810	- Corrugated paper and paperboard, whether or not perforated	CTH	
2727		480840	- Kraft paper, creped or crinkled, whether or not embossed or perforated	CTH	
2728		480890	- Other	CTH	
2729	4809		<b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.</b>	<b>CTH</b>	
2730		480920	- Self-copy paper	CTH	
2731		480990	- Other	CTH	
2732	4810		<b>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface- coloured, surface-decorated or printed, in rolls or rectangular (includi</b>	<b>CTSH</b>	
2733		481013	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: In rolls	CTSH	
2734		481014	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	CTSH	
2735		481019	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: Other	CTSH	
2736		481022	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: Light-weight coated paper	CTSH	

2737		481029	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: Other	CTSH	
2738		481031	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less	CTSH	
2739		481032	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>	CTSH	
2740		481039	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: Other	CTSH	
2741		481092	- Other paper and paperboard: Multi-ply	CTSH	
2742		481099	- Other paper and paperboard: Other	CTSH	
2743	<b>4811</b>		<b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface- decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in hea</b>	<b>CTSH</b>	
2744		481110	- Tarred, bituminized or asphalted paper and paperboard	CTSH	
2745		481141	- Gummed or adhesive paper and paperboard: Self-adhesive	CTSH	
2746		481149	- Gummed or adhesive paper and paperboard: Other	CTSH	

2747		481151	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): Bleached, weighing more than 150 g/m <sup>2</sup>	CTSH	
2748		481159	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): Other	CTSH	
2749		481160	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	CTSH	
2750		481190	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): Other paper, paperboard, cellulose wadding and webs of cellulose fibres	CTSH	
2751	<b>4812</b>	481200	<b>Filter blocks, slabs and plates, of paper pulp.</b>	<b>CTH</b>	
2752	<b>4813</b>		<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>	<b>CTH</b>	
2753		481310	- In the form of booklets or tubes	CTH	
2754		481320	- In rolls of a width not exceeding 5 cm	CTH	
2755		481390	- Other	CTH	
2756	<b>4814</b>		<b>Wallpaper and similar wall coverings; window transparencies of paper.</b>	<b>CTH</b>	
2757		481420	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	CTH	
2758		481490	- Other	CTH	
2759	<b>4816</b>		<b>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.</b>	<b>CTH</b>	
2760		481620	- Self-copy paper	CTH	
2761		481690	- Other	CTH	
2762	<b>4817</b>		<b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.</b>	<b>CTH</b>	
2763		481710	- Envelopes	CTH	
2764		481720	- Letter cards, plain postcards and correspondence cards	CTH	

2765		481730	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	CTH	
2766	<b>4818</b>		<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serv</b>	<b>CTH</b>	
2767		481810	- Toilet paper	CTH	
2768		481820	- Handkerchiefs, cleansing or facial tissues and towels	CTH	
2769		481830	- Tablecloths and serviettes	CTH	
2770		481850	- Articles of apparel and clothing accessories	CTH	
2771		481890	- Other	CTH	
2772	<b>4819</b>		<b>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</b>	<b>CTH</b>	
2773		481910	- Cartons, boxes and cases, of corrugated paper or paperboard	CTH	
2774		481920	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	CTH	
2775		481930	- Sacks and bags, having a base of a width of 40 cm or more	CTH	
2776		481940	- Other sacks and bags, including cones	CTH	
2777		481950	- Other packing containers, including record sleeves	CTH	
2778		481960	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	CTH	
2779	<b>4820</b>		<b>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon s</b>	<b>CTH</b>	
2780		482010	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	CTH	
2781		482020	- Exercise books	CTH	
2782		482030	- Binders (other than book covers), folders and file covers	CTH	

2783		482040	- Manifold business forms and interleaved carbon sets	CTH	
2784		482050	- Albums for samples or for collections	CTH	
2785		482090	- Other	CTH	
2786	<b>4821</b>		<b>Paper or paperboard labels of all kinds, whether or not printed.</b>	<b>CTH</b>	
2787		482110	- Printed	CTH	
2788		482190	- Other	CTH	
2789	<b>4822</b>		<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>	<b>CTH</b>	
2790		482210	- Of a kind used for winding textile yarn	CTH	
2791		482290	- Other	CTH	
2792	<b>4823</b>		<b>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.</b>	<b>CTH</b>	
2793		482320	- Filter paper and paperboard	CTH	
2794		482340	- Rolls, sheets and dials, printed for self-recording apparatus	CTH	
2795		482361	- Rolls, sheets and dials, printed for self-recording apparatus-- Of bamboo	CTH	
2796		482369	- Rolls, sheets and dials, printed for self-recording apparatus-- Other	CTH	
2797		482370	- Rolls, sheets and dials, printed for self-recording apparatus-- Moulded or pressed articles of paper pulp	CTH	
2798		482390	- Rolls, sheets and dials, printed for self-recording apparatus-- Other	CTH	
2799	<b>49</b>		<b>PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS</b>		
2800	<b>4901</b>		<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>	<b>CTH</b>	
2801		490110	- In single sheets, whether or not folded	CTH	
2802		490191	- Other: Dictionaries, encyclopaedias and serial instalments thereof	CTH	
2803		490199	- Other: Other	CTH	
2804	<b>4902</b>		<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>	<b>CTH</b>	
2805		490210	- Appearing at least four times a week Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	CTH	
2806		490290	- Other	CTH	

2807	<b>4903</b>	490300	<b>Children's picture, drawing or colouring books.</b>	<b>CTH</b>	
2808	<b>4904</b>	490400	<b>Music, printed or in manuscript, whether or not bound or illustrated.</b>	<b>CTH</b>	
2809	<b>4905</b>		<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>	<b>CTH</b>	
2810		490510	- Globes	CTH	
2811		490591	- Other: In book form	CTH	
2812		490599	- Other: Other	CTH	
2813	<b>4906</b>	490600	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.</b>	<b>CTH</b>	
2814	<b>4907</b>	490700	<b>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.</b>	<b>CTH</b>	
2815	<b>4908</b>		<b>Transfers (decalcomanias).</b>	<b>CTH</b>	
2816		490810	- Transfers (decalcomanias), vitrifiable	CTH	
2817		490890	- Other	CTH	
2818	<b>4909</b>	490900	<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>	<b>CTH</b>	
2819	<b>4910</b>	491000	<b>Calendars of any kind, printed, including calendar blocks.</b>	<b>CTH</b>	
2820	<b>4911</b>		<b>Other printed matter, including printed pictures and photographs.</b>	<b>CTH</b>	
2821		491110	- Trade advertising material, commercial catalogues and the like	CTH	
2822		491191	- Other: Pictures, designs and photographs	CTH	
2823		491199	- Other: Other	CTH	



## Stakeholders' Consultations for India-Canada CEPA- Rules of Origin Questionnaire<sup>1</sup>

Name of the Institution/Organisation/Industry/ Company	Descriptions of Products being exported/imported with their ITC(HS)

### 1. Wholly Obtained:

- a. Do you have any suggestions on inclusion of any other products to the list of Wholly obtained or produced, which at present is not there in any of the previous agreements of India?

---

---

---

---

- b. Do you have any suggestions on the wholly obtained products included in Canada's agreements?

---

---

---

---

### 2. Minimal operations:

- a. Do you have any suggestions on inclusion/exclusion of a particular minimal operations/ procedure, which at present is not there in any of the previous agreements of India?

---

<sup>1</sup> Note: for any action to be undertaken by the GoI based on your input, adequate justification in support of your recommendation is required. Recommendations made without any adequate justification, shall not be considered.

Please use additional sheets where necessary.

---

---

---

---

- b. Do you have any suggestions on exclusion of a particular minimal operations/procedure, which at present is not there in any of the previous agreements of Canada?

---

---

---

---

**3. Product Specific Rules of Origin (PSRs)**

- a. Please specify the product specific rules of origin that should be applicable on your product (viz. CC, CTH, CTSH, RVC or CC/CTH/CTSH +RVC , CC/CTH/CTSH or RVC, specific process) along the level of HS code at which it should be applicable (HS 2/4/6- digit). Kindly provide adequate justification for your suggestion.

- *In case of RVC(value addition criteria) please specify the appropriate percentage too( 3(h)in the questionnaire may be seen for formula).*

---

---

---

---

- b. Do you wish to have a sectoral approach in sectors like Chemicals, Textiles and Clothing etc. in terms of Specific Process Test? If yes, why? What in your view should be the formulation of the Specific Process Test(s)? Please specify/elaborate.

---

---

---

---

- c. Would the inclusion of a chemical reaction rule applicable on products under Chapter 27-40 be acceptable to you? If yes, please provide the specifications of the rules/processes applicable. Kindly provide adequate justification for your suggestion.

---

---

---

---

- d. If a chemical reaction rule/process is not acceptable, what alternative PSR could be suggested for your product. Also, provide an adequate justification, why chemical reaction rule is not acceptable?

---

---

---

---

- e. If a chemical reaction rule is not acceptable by you for your product and if in the situation Canada insists on having a chemical reaction rule or any other process, then what would be your preferred alternative rule/process?

---



---



---



---

- f. What criteria is used by your organisation/industry/company to calculate the value-added content in your products? Please specify the formula and the terms used in the formula, if any.

---



---



---



---

- g. What is the range of value addition that you will be able to meet? Please provide an adequate justification.

---



---



---



---

- h. For estimation of Value-added content, India and Canada have different formulations in their FTAs. Which formulation would you prefer and why? In case you do not prefer either, do you have any other suggestion. Please provide adequate justification for the same.

- (i) India's formulation<sup>2</sup> in its existing FTAs based on Free-on-Board (FOB) price

$$\text{Value addition} = \frac{\text{FOB value of export} - (\text{CIF value of non originating material} + \text{Value of undetermined origin})}{\text{FOB value of export}}$$

or

$$\text{Value addition} = \frac{\text{Cost of originating material} + \text{Direct Labour Cost} + \text{Direct Overhead Cost} + \text{Profits}}{\text{FOB value of export}}$$

- (ii) Canada's formulation<sup>3</sup> in its existing FTAs based on Transaction Value/Ex-Works price of the Product

<sup>2</sup> India's formulation is sourced from India-Mauritius CECPA.

<sup>3</sup> Canada's formulation is sourced from Canada-Korea/Ukraine FTA.

**MaxNom:** maximum value of non-originating materials expressed as a percentage

**RVC:** minimum regional value content of a product, expressed as a percentage

**VNM:** value of non-originating materials used in the production of the product which is its customs value at the time of importation including freight, insurance where appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located

**FOB:** the free-on-board price of the product paid or payable to the seller regardless of the mode of shipment, provided that the price includes the value of all the materials used and all other costs incurred in the production

“Except as provided in paragraphs 2 and 3, where Annex 3-A specifies a value test to determine whether a good is originating, the good is originating provided that the value of non-originating materials used in the production of the good does not exceed a given percentage of the transaction value or ex-works price of the good as specified in Annex 3-A.

“**transaction value** means the price actually paid or payable for a good or material with respect to a transaction of the producer of the good, adjusted in accordance with the principles of paragraphs 1, 3 and 4 of Article 8 of the WTO Customs Valuation Agreement to include, inter alia, such costs as commissions, production assists, royalties or license fees”

---

---

---

---

---

---

---

---

**4. De Minimis/ Tolerance**

- a. Please provide a range of tolerance limit for your product and provide an adequate justification for the same. (You may also suggest any qualifications for de minimis)

---

---

---

---

---

**5. Cumulation:**

- a. In its recent agreements, Canada has provisions for both bilateral cumulation and Diagonal Cumulation (Cumulation with Common FTA Partner of both Countries). What kind of Cumulation provision is acceptable to your sector. Please provide an adequate justification for your choice in this regard.

---

---

---

---

---

**6. Certificate of Origin:**

- a. Are there any additional criteria you would require in the current formulation?

---

of a product and its transportation to the exportation port in the Party, minus any internal taxes which are, or may be, repaid when the product obtained is exported; or

(ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of a product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party, and its transportation to the exportation port in the Party which:

(A) include selling, general and administrative expenses, as well as profit, that can be reasonably allocated to the product, the costs of freight and insurance; and

(B) exclude any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported

---

---

---

---

- b. Any existing criteria/field which is not required and should be removed from existing format?

---

---

---

- c. Are there any changes that you would want to suggest in the existing Operational Certification Procedures (OCP) in India's FTAs? Please provide adequate justification for your suggestion.

---

---

---

**7. Other**

- a. Do you face any problem with respect to infringement of Rules of Origin in the Canada? Please provide details (if any).

---

---

---

---

- b. Do you face any problem in meeting the Rules of Origin in exporting your products and acquiring the relevant Rules of Origin certification with the given state of digital technology such as e-Platform of DGFT? Please provide details.

---

---

---

---

- c. Do you import an input for processing of final product for which you would like to have a PSR for the input as well? Please provide your suggestion along with justification.

---

---

---

---

**Signature:** \_\_\_\_\_

**Name:** \_\_\_\_\_

**Designation** \_\_\_\_\_

**Address:** \_\_\_\_\_

**Contact no.:** \_\_\_\_\_

**Email Id:** \_\_\_\_\_

**Date:** \_\_\_\_\_



Please send the **soft copies** of your **duly signed and filled-in questionnaire within 15 days** to:

1. Centre for Regional Trade, 7th Floor, NAFED House, Siddhartha Enclave, Ring Road, Ashram Chowk, New Delhi-110014 Email: [headcrtoffice@crt.org.in](mailto:headcrtoffice@crt.org.in)
2. With a copy marked to Mr. Abhishek Dev, Director (TPD &RMTR), Department of Commerce, Ministry. Email: [abhishek.dev@ias.nic.in](mailto:abhishek.dev@ias.nic.in)